

State of Arkansas
Department of Finance and Administration
Income Tax Administration



**Modernized E-File Guide for
Software Developers and Transmitters**

**Individual, Corporate, Partnership
& Fiduciary**

Tax Year - 2014

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INTRODUCTION

The State of Arkansas, Department of Revenue, is accepting Modernized E-Filed (MeF) returns for: Individual, Corporate, S-Corporate, Partnership, and Fiduciary Income Tax Returns, along with corresponding forms and schedules.

The information included in these specifications does not provide all the various tax booklet instructions and tax law detail necessary in the preparation of the Arkansas return.

This publication outlines the communication procedures, transmission formats, business rules and validation procedures for returns e-filed through the Modernized e-File (MeF) system. To develop software for use with the MeF system, Software Developers and Transmitters should use the guidelines provided in this publication along with the Extensible Markup Language (XML).

SOFTWARE DEVELOPER ASSISTANCE

DO NOT GIVE TO TAXPAYERS!

E-File Technical Support

Caroline Glover, E-File Manager & Coordinator

(501) 682-7925

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JoAnn Hill, E-File Service Representative

(501) 682-7926

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Melissa Golden, E-File Service Representative

(501) 682-7075

E-Mail Address: arefile@dfa.arkansas.gov

TAXPAYER ASSISTANCE

Taxpayers should be advised to confirm acknowledgment of their Arkansas return with their practitioners prior to calling the Tele-Tax Help line or Tax Hotline.

ONLINE:

ATAP (Arkansas Taxpayer Access Point) allows taxpayers or their representatives to log on to a secure site and manage their account online.

ATAP can be accessed at www.atap.arkansas.gov some features are listed below:

- Make name and address changes
- View account letters
- Make payments
- Check refund status

(Registration is not required to make payments or to check refund status.)

PHONE:

Representatives are available to assist callers at the numbers below during normal business hours (Monday through Friday – 8:00 a.m. to 4:30 p.m. Central Time Zone).

Individual Income Tax, Partnership, and Fiduciary returns:

- (501) 682-1100
- (800) 882-9275
- **E-mail:** individual.income@dfa.arkansas.gov
- **Website:** www.dfa.arkansas.gov

Corporate and S-Corporate Income Tax returns:

- (501) 682-4775
- **E-mail:** corporation.income@dfa.arkansas.gov
- **Website:** www.arkansas.gov/ccorp

ARKANSAS ELECTRONIC FILING CALENDAR

Note: These dates are subject to change at any time.

TEST DATES:

The beginning test date for the next year's processing is subject to IRS availability and is subject to change.

IRS/State Software Testing Begins November 3, 2014
State Software Testing Ends July 31, 2015

The Arkansas testing system is **unavailable** from January 21st to March 1st.

LIVE DATES:

First Date for Transmitting Live Electronic Corporate, S-Corporation, Partnership and Fiduciary
Income Tax Returns Same As IRS

First Date for Transmitting Live Electronic
Individual Income Tax Returns Same As IRS

PUBLICATIONS

The procedures in this publication should be used in conjunction with the most current version of the following state and federal publications:

Arkansas Publications:

Publication AR1345	Handbook for Authorized Arkansas e-file Providers of Individual Income Tax Returns
Publication AR4163	Handbook for Authorized Arkansas e-file Providers of Partnership, Corporation, S-Corporation, & Fiduciary Income Tax Returns.
Publication AR1436	Arkansas e-File Test Package - Individual Income Tax Returns
Publication AR5078	Modernized e-File Test Package – Partnership, Corporation, S-corporation, & Fiduciary Returns

IRS Publications:

Publication 1345	Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.
Publication 1436	Test Package for Electronic Filers of Individual Income Tax Returns for TY 2014.
Publication 3112	IRS e-file Application and Participation.
Publication 4163	Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.
Publication 4557	Safeguarding Taxpayer Data: A Guide for Your Business.
Publication 4600	Safeguarding Taxpayer Information Quick Reference Guide for Businesses.
Publication 5078	Modernized e-File (MeF) Test Package.

ACCEPTANCE & PARTICIPATION

Arkansas will accept returns electronically from any IRS approved software provider upon completion of testing with the Arkansas Electronic Filing Section.

Software providers must submit a completed and signed Arkansas Letter of Intent and Software Standards to the Arkansas Electronic Filing Section **prior** to testing. The Arkansas Letter of Intent and Software Standards can be found on the website below:

www.arkansas.gov/efile

The Arkansas Letter of Intent and Software Standards must be submitted by one of the following:

E-Mail: arefile@dfa.arkansas.gov

OR

Fax: 501-682-7393

Software Id:

Arkansas requires a software id for both production and test submissions. The software id is issued by the Arkansas Electronic Filing Section. If the software product was tested with Arkansas in the previous year, you were issued a software id. The software id issued by the Arkansas Electronic Filing Section, will be the same every year. All submissions sent without an approved software id will be rejected in both production and Assurance Testing System (ATS). Each software product is required to have a separate software id regardless if product is using the same engine as an approved product.

If the software id needs to be changed, please contact the Arkansas Electronic Filing Section.

DEVELOPERS RESPONSIBILITIES

Compliance

- All software developers must adhere to all Federal and State procedures, requirements and specifications; successfully complete all testing and approval process.
- Software developers must be available to correct any software errors, which may occur after production begins and work with the Arkansas Electronic Filing Section to follow up on any processing issues that may arise during filing season. If software providers need to re-release corrected software, it should be done in a timely manner and proper notification should be made to all customers.
- Develop tax preparation software in accordance with the statutory requirements and State of Arkansas return preparation instructions.
- Provide accurate Arkansas tax returns in correct electronic format for transmission.
- Software must be capable of producing a printed copy of the complete return (including all schedules and attachments) for the taxpayer and/or Electronic Return Originator (ERO). The software must also be capable of producing the payment vouchers in the approved format.
- Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate or invalid return information.
- Electronic filing (transmission) of any developed software form not approved for electronic filing by the Arkansas Department of Revenue will be denied in Arkansas Department of Revenue production.
- Developed Software must prevent electronic transmission of returns and/or supporting documents or schedules not approved for electronic filing by the Arkansas Department of Revenue. This is inclusive of those not supported for electronic filing as well as those supported but not successfully tested and approved by the Arkansas Department of Revenue.

TESTING PROCEDURES

All Software Developers must test using the test cases from the publication below **and** receive acceptance from Arkansas before submitting live production returns.

Arkansas Electronic Filing Test Packages:

- Individual Income Tax – Publication AR1436
- Corporate, S-Corporation, Partnership, and Fiduciary – Publication AR5078

Each time test submissions are submitted for approval, a list of the submission id's **must** be e-mailed to: arefile@dfa.arkansas.gov to be reviewed.

The software instructions to taxpayers for tax returns **accepted** by Arkansas must be submitted to the Arkansas Electronic Filing Section for approval.

The software instructions to taxpayers for tax returns **rejected** by Arkansas must be submitted to the Arkansas Electronic Filing Section for approval.

The Arkansas Electronic Filing Section will notify the developer by e-mail as soon as possible of acceptance or if problems exist with your test cases. **Submissions with previous year's test cases will not be reviewed nor will an e-mail be sent.**

Developers should support all schedules, forms and occurrences that are available for Individual, Corporation, S-Corporation, Partnership, and Fiduciary e-filing.

Edits and verification or Business rules are defined for each field or data element within the schema set. Developers must closely follow the requirements for each field to insure proper data formatting.

Once the State of Arkansas approves your test, you will be sent an e-mail authorizing you as an approved software company.

After you have been approved, each update to your software must be tested and re-approved by this office before it is released for productional use.

The Arkansas Department of Revenue will continually monitor the quality of electronic transmissions and payment vouchers. If the quality of the transmission is unacceptable, the Arkansas Department of Revenue will contact the electronic filer, software developer, or transmitter. It is possible that a vendor's software certification may be revoked if a pattern of unacceptable payment vouchers or transmissions is detected.

SCHEMAS AND TRANSMISSIONS SPECIFICATION

Arkansas adopted the TIGERS recommended structure in the development of form based schemas. The schemas have been developed to match all tax forms and schedules included in our e-file program.

The TIGERS structure adopted by Arkansas includes standardized schemas for header and binary attachments. Arkansas will use a subset of the TIGERS Financial Transaction schema for direct deposit information of Individual Income Tax returns. Direct deposit is not available for business returns. Arkansas doesn't support IAT transactions (if IAT is indicated, a paper check will be sent to the taxpayer).

Software developers should apply the data element restrictions documented in the schema to the corresponding data elements in their software.

Annotations are provided for all line items to help in the development process as well as to provide additional information when a submission is rejected.

All XML data must be well formed.

Returns filed in XML format with SOAP attachments allow for binary attachments to the submission. These attachments could consist of schedules, balance sheets, statement records, or other types of documentation. The allowed file type for an attachment is file extension .PDF. The file order of attachments and procedures must follow the IRS requirements for binary attachments as found in IRS publication 4163. Arkansas will allow for binary attachments to the state return. State return attachments must use the following format: ARformname.pdf See "Binary Attachments".

If the IRS rejects a "linked" submission, the state will not receive the state return portion. The "linked" submission must be re-submitted.

PACKAGING GUIDELINES:

A submission should contain an Arkansas state return and a copy of the federal return including wage and income statements.

- Each state return must include a complete copy of the federal return as submitted to the IRS and any attachments associated with that federal return.
- The copy of the federal return must be submitted in the agreed upon IRS XML format.
- Packaging of data and transmission payload must be in the proper format.

Each submission must be a separate file.

Each state return must be submitted in the XML format specified and agreed upon by IRS, state agencies, transmitters, and software developers.

Each submission must be in a Zip (Winzip) archive format as outlined in IRS Publication 4164 – Modernized e-File (MeF) Guide for Software Developers and Transmitters.

The SOAP message itself **must not** be compressed or zipped.

Manifest Form and Submission Types:

The state manifest must follow the guidelines provided by the IRS with the following Arkansas specific Return, Submission, and Category Types

Return Type	Submission Type	Submission Category
Form1050	Form1050	PART
Form1100CT	Form1100CT	CORP
Form1100S	Form1100S	CORP
FormAR1000F	FormAR1000F	IND
FormAR1000NR	FormAR1000NR	IND
FormAR1002F	FormAR1002F	ESTRST
FormAR1002NR	FormAR1002NR	ESTRST

ACKNOWLEDGEMENT SYSTEM

Arkansas will generate an acknowledgement of acceptance or rejection for all returns received. The acknowledgment record will be in a format approved and agreed upon by the IRS, state agencies, transmitters, and software developers.

Transmitters and software developers should allow 1 to 2 days to receive the State acknowledgement before contacting the department.

To check the status of an Arkansas acknowledgement, e-mail the following information to the Arkansas Electronic Filing Section:

- Transmission Date
- Submission ID

Upon receipt of the State acknowledgment of an electronic Arkansas return, transmitters are required to notify their ERO's as to whether the return was Accepted or Rejected. **If the return was rejected, the Arkansas reject code must be provided to the ERO's.**

ARKANSAS E-FILE RETURN REJECT INFORMATION

Arkansas will reject electronically filed returns for specific reasons. Due to the availability of filing an “Unlinked” return, these edits have become necessary to implement into our processing system.

Perfection Period:

An electronically filed return that has been rejected is given a 10 calendar day perfection period. A schema validation reject will **NOT** make it into the perfection period logic since we would not have been able to parse out a valid Id to use.

When a previously rejected electronic return is “Accepted” by Arkansas within the ten day Transmission Perfection Period, it will be deemed to have been received on the date of the first reject that occurred within the 10 day period.

If Arkansas rejects the electronic portion of a taxpayer’s individual income tax return for processing, and the ERO cannot rectify the reason for the rejection, the ERO must take reasonable steps to inform the taxpayer of the rejection within 24 hours. When the ERO advises the taxpayer that it has not filed the return, the ERO must provide the taxpayer with the reject code(s) accompanied by an explanation. If the taxpayer chooses not to have the electronic portion of the return corrected and transmitted to Arkansas or if Arkansas cannot accept the return for processing, the taxpayer must file a paper return. In order to timely file the return, the taxpayer must file the paper return by the later of the due date of the return or 10 calendar days after the date of Arkansas gives notification that it rejected the electronic portion of the return or that the return cannot be accepted for processing. Taxpayers should include an explanation in the paper return as to why they are filing the return after the due date.

Original Submission Id and Original Submission Date:

If Arkansas state return is rejected by IRS, the original submission Id and original submission date are required.

If Arkansas state return is rejected by Arkansas, the original submission Id and original submission date of the first rejected Arkansas state return is required.

Reject Codes

Arkansas reject codes can be downloaded from the website below:

www.arkansas.gov/efile

GENERAL INFORMATION

Federal Forms & Schedules Required:

All Individual, Corporate, S Corporation, Partnership, and Fiduciary Income tax returns filed electronically with the Arkansas Department of Revenue, **must have the corresponding Federal return along with all schedules included in the submission.** The IRS may not require some W-2's and/or 1099's, forms or schedules, however Arkansas requires them to be included in the submission.

Return Types:

Arkansas will accept the following return types: Linked & Unlinked. The state return must be sent linked to the federal return (by including the Submission ID of the federal return in the state submission). On linked returns, the federal return must be accepted before the linked state return can be filed. Only tax preparers and EROs can electronically file an initial Arkansas income tax return as unlinked (State Only). Tax preparers and EROs should only electronically file an initial unlinked (State Only) Arkansas income tax return if the return:

- Was previously rejected by the state; or if
- The taxpayer is filing multiple state tax returns; the other state is an e-file mandated state.

Tax returns electronically filed via the "On-Line" method, cannot electronically file an initial Arkansas income tax return as unlinked (State Only).

Foreign Address:

Arkansas accepts foreign address for electronically filed returns. The City, Province or State, Country and Postal Code are to be printed on the City, State and Zip Code line of the Arkansas forms.

Pension Indicator:

If the retirement exclusion is being claimed, the pension indicator must indicate which taxpayer: primary, spouse or both taxpayers is claiming the retirement exclusion.

- 0 = Neither
- 1 = Primary
- 2 = Spouse
- 3 = Both

PINs

All state PINs must match the IRS current year PIN.

"On-line" returns **must** use the PIN method to electronically file their Arkansas Individual Income Tax return. The taxpayer(s) must sign the completed AR8453-OL and retain the form for 3 years. See Arkansas Publications AR1345 or AR4163 for further guidance.

EXCLUSIONS FROM ARKANSAS ELECTRONIC FILING

Specific items below will disqualify the tax return from filing electronically:

- Amended Returns
- AR1000S – Arkansas Short Form
- Prior Year Returns (2011 & Prior)
- On-Line Filed Original Submissions Filed as “Unlinked”
- Online Filed Tax Returns for First Time Filers
- Tax returns that have a different filing status from the Federal return. Exception: Those using Married Filing Joint or Married Filing Separately on the Same Return.
- AR1000CR – Individual Income Tax Composite Return
- AR1055 – Arkansas Extension of Time to File Request
- AR1155 – Arkansas Extension of Time to File Request
- Arkansas Estimated Tax Payments

ADDITIONAL INFORMATION TYPE SCHEMA

The Additional Information Type Schema is used to capture additional information for particular lines on different forms and schedules where there are items that could have multiple entries or need further explanation. The Additional Information Type Schema is used as a line item statement. When filing a paper return, a statement schedule is usually required to be attached to further explain summary data. This schema is being added to prevent pdf's of comment schedules having to be included in the submission and/or letters from having to be mailed to the taxpayer requesting the additional information. The additional information type can be used to provide additional information for any line of a form or schedule but some lines will require the Additional Information Type Schema. The tax returns with items requiring the Additional Information Type Schema will be rejected if the Additional Information Type Schema has not been completed and is not included in the submission. See the "Arkansas Individual, Corporate, S-Corp and Partnership Reject Codes" for the items requiring the Additional Information Type Schema. The Additional Information Type Schema is used for both Individual and Business tax returns.

Below are the element types and description:

Name: Taxpayer (Primary or Spouse) or Corporation or Partnership Name.

ID: Taxpayer Social Security Number (Primary or Spouse) or Corporation or Partnership FEIN.

ID Type: What type of ID is being used for the line item either SSN or FEIN.

AR Form or Schedule: The source form or schedule name for the additional information.

Ownership Type: The items listed in the enumerations list will be used. If the item is not listed, "Other Income" must be used for that item.

Description: A description of the item. Provide as much information as possible concerning the item (line number, descriptive language, etc.). Providing the information might prevent the taxpayer or tax preparer from receiving a letter asking to provide additional information.

Year: Enter the year for the item. Some items will have prior years shown.

Amount: The amount being claimed for the item.

BINARY ATTACHMENTS

Arkansas allows for PDF attachments to Modernized e-File (MeF) submissions, if supported by your software. PDF file names are limited to 64 characters. Some tax software reserves a certain number of characters for their use. Description fields included in the XML file are limited to 128 characters. Software developers may have the Description field entered into the tax preparation software rather into the XML. Check with your software developer for specifics on entering this information in your package. The Description field is what is displayed to the Arkansas user when they are viewing the return. It helps them decide which binary attachment they need to view for the information they require.

When multiple forms or statements are required, the taxpayer has the option to put all like-kind statements or forms in one PDF file or creating a separate PDF file for each statement/form.

Arkansas requires the following names and descriptions to be used for the binary attachments used in MeF returns:

- **Early Childhood Credit (AR1000EC)** Description field: AR1000EC.pdf
- **Developmentally Disabled Credit** Description field: AR1000RC.pdf
(This attachment must be either the completed Recertification Letter or AR1000RC5)
- **Business Incentive Credits (Certificates)** Description field: "Name of Certificate".pdf
- **Other State Tax Credit (Other State Returns)** Description field: "State Abbreviation and Other State Return".pdf

When a PDF is associated with an entity, enter the name (or part of the name if limited by the total number of characters) at the end of the suggested Description field.

RETENTION OF FORM AR8453, AR8453-OL, AR8453-PE, AR8453-C, AR8453-S, or AR8453-FE

Effective January 1, 2014 and for future years, Electronic Filers, Transmitters, and Electronic Return Originators must retain all completed and signed the AR8453, AR8453-OL, AR8453-CT, AR8453-S, AR8453-PE or AR8453-FE. The ERO shall retain this form along with any original W-2(s), W-2G(s), or 1099(s), and other special forms for 3 years from the original due date of the tax return or the Arkansas received date, whichever is later.

However, if the taxpayer is claiming one of the credits listed below, the AR8453 or AR8453-OL along with the proper documentation must be submitted to the State of Arkansas. See “Binary Attachments” or “Special Mailing Instructions” for further instructions.

- **Individuals with Developmental Disabilities Credit**
- **Other State Tax Credit**

The ERO must make the forms available to the State of Arkansas upon request. EROs can sign the form using a rubber stamp, mechanical device (such as a signature pen), or computer software program. See Arkansas Publications AR1345 or AR4163 for further guidance.

The State of Arkansas requires the Taxpayer(s) or Officer(s) to sign the appropriate AR8453 according to the electronically filed return. If the PIN method was used to electronically file the State return, the appropriate AR8453 must be signed by the taxpayer(s) or officers(s). See Arkansas Publications AR1345 or AR4163 for further guidance.

DIRECT DEPOSIT

Direct Deposit is offered on Individual Income Tax returns ONLY. The state routing and account number must match the federal routing and account number .

- Arkansas does not offer the option of depositing the State refund into more than one account.
- Direct Deposits will not be issued to banks in: Guam, Puerto Rico and Virgin Islands.
- Arkansas does not support IAT transactions.
- Direct deposit is not available for business returns

Ultimate Bank Account:

The UltimateBankAccount element will be populated in the ReturnHeaderState whenever the Refund Deposit is populated in FinancialTransaction. If there is no intermediate bank account, then the two bank accounts will be identical. If, however, the refund will be deposited by the state into a service provider's bank account and from there deposited to the taxpayer, then FinancialTransaction will contain the service provider's account into which the state makes the deposit, and the UltimateBankAccount will contain the bank account into which the refund is deposited by the service provider.

PAYMENT PROCESS

Payment Voucher:

The appropriate Arkansas payment voucher (based on form type) must accompany any sort of payment for the following balance due returns: Individual, Corporate, S-Corporate, and Fiduciary.

- Payment vouchers must be created and provided by the approved software.
- All payment vouchers must be approved by the Forms Department
- Payment vouchers must not be made available for printing prior to Arkansas approval.

ATAP:

ATAP (Arkansas Taxpayer Access Point) allows taxpayers or their representatives to log on to a secure site and manage their account online.

You can access ATAP at www.atap.arkansas.gov Some features are listed below:

- Make name and address changes
- View account letters
- Make payments
- Check refund status

(Registration is not required to make payments or to check refund status.)

Direct Debit:

Arkansas does not allow for direct debit.

ATTACHMENTS TO AR8453 & AR8453-OL

ERO's or Taxpayers must attach all schedules and forms listed below to the completed **and** signed AR8453 or AR8453-OL if applicable:

- State copies of Form W-2 (Attach to front of AR8453 or AR8453-OL)
- State copies of Form 1099R (Attach to front of AR8453 or AR8453-OL)
- Individuals with Developmental Disabilities Credit (AR1000RC5 or Recertification Letter). The form or letter along with the AR8453 or AR8453-OL **MUST** be **submitted to the State of Arkansas. See "Binary Attachments" or "Special Mailing Instructions" section.**
- Disabled Child Adjustment (AR1000DC) – **MUST BE SIGNED BY TAXPAYER**
- Other State Tax Credit (Tax return(s) from other states). The other state return(s) along with the AR8453 or AR8453-OL **MUST** be **submitted to the State of Arkansas. See "Binary Attachments" or "Special Mailing Instructions" section.**
- Organ Donor Deduction (AR1000OD) – **MUST BE SIGNED BY TAXPAYER**
- Phenylketonuria Disorder (AR1113) – **MUST BE SIGNED BY TAXPAYER**
- Tax Exemption Certificate for Military Spouse (AR-MS) – **MUST BE SIGNED BY TAXPAYER**
- Early Childhood Credit (AR1000EC)

SPECIAL MAILING INSTRUCTIONS FOR AR8453 & AR8453-OL

If one of the credits below is claimed AND the form(s) is not included as a binary attachment, the proper forms below must be submitted to the Arkansas E-File Section.

Individuals with Developmental Disabilities Credit

- **E-mail Address:** AR8453@dfa.arkansas.gov
- **Subject:** Taxpayer name and RC5
- **Attachment:** AR8453 or AR8453-OL along with the AR1000RC5 or Recertification Letter must be attached to the e-mail.
- **Fax:** 501-682-7393 - AR8453 or AR8453-OL along with the AR1000RC5 or Recertification Letter must be included in the fax transmission.

Other State Tax Credit

- **E-mail Address:** AR8453@dfa.arkansas.gov
- **Subject:** Taxpayer name and Other State Tax Return
- **Attachment:** AR8453 or AR8453-OL along with the Other State Tax Return(s) must be attached to the e-mail.
- **Fax:** 501-682-7393 - AR8453 or AR8453-OL along with the Other State Tax Return(s) must be included in the fax transmission.

Note: **ALL** attachments must be in a multi tiff format. Please do not send multiple pages in single tiffs.

The above may be mailed instead of e-mailed or faxed. The mailing address is:

Arkansas E-File Section
P. O. Box 8094
Little Rock, AR 72203-8094

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0305b

0305a

2014 AR1000F

ARKANSAS INDIVIDUAL
INCOME TAX RETURN

Full Year Resident

0305d
0305c

AR1

CHECK BOX IF
AMENDED RETURN

Jan. 1 - Dec. 31, 2014 or fiscal year ending _____, 20____

Dept. Use Only

USE LABEL OR PRINT OR TYPE	PRIMARY FIRST NAME • 0070a	MI • 0070b	LAST NAME • 0060a	PRIMARY SOCIAL SECURITY NUMBER • 0003	
	SPOUSE FIRST NAME • 0070c	MI • 0070d	LAST NAME • 0065a	SPOUSE'S SOCIAL SECURITY NUMBER • 0055	
	MAILING ADDRESS (Number and Street, P.O. Box or Rural Route) • 0075			Important: You MUST enter your SSN(s) above	
	CITY, STATE AND ZIP CODE • 0085 0095 0100				
FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2014 or divorced at end of 2014)		4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN		
	2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income)		5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS		
FILING STATUS Check Only One Box	3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions)		Enter spouse's name here and SSN above 0320e		
	If the qualifying person was your child, but not your dependent, enter child's name here: 0315c		6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child Year spouse died: (See Instructions) 0320f		
HAVE YOU FILED AN EXTENSION? 0305q <input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension					
PERSONAL TAX CREDITS	7A. <input type="checkbox"/> YOURSELF • <input type="checkbox"/> SPOUSE • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF • <input type="checkbox"/> HOUSEHOLD/QUALIFYING WIDOW(ER) (Filing Status 3 Only) • <input type="checkbox"/> DEAF (Filing Status 6 Only)				
	Multiply number of boxes checked from 7A..... 0305l \$26 = 0350 00				
	7B. Dependents (Do not list yourself or spouse)				
	First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you	
	1. 0310c	0310b	0310d	0310e	
	2. 0310g	0310f	0310h	0310i	
	3. 0320h	0320g	0320i	0320j	
	7B. Multiply number of dependents from 7B 7B 0310a \$26 = 0355 00				
	7C. First name of individual(s) with developmental disability: (See Instructions) 0315b				
	Multiply number of individuals with developmental disabilities from 7C 7C 0315a \$500 = 0360 00				
7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32)..... 7D 0365 00					
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	ROUND ALL AMOUNTS TO WHOLE DOLLARS			(A) Your/Joint Income	(B) Spouse's Income Status 4 Only
	8. Wages, salaries, tips, etc: (Attach W-2s)..... 8			• 0370 00	• 0375 00
	9A. U.S. Military compensation: (Your/joint gross amount) • 0380 00			9A	
	9B. U.S. Military compensation: (Spouse's gross amount) • 0390 00			9B	
	10. Interest income: (If over \$1,500, attach AR4)..... 10			• 0420 00	• 0425 00
	11. Dividend income: (If over \$1,500, attach AR4)..... 11			• 0430 00	• 0435 00
	12. Alimony and separate maintenance received:..... 12			• 0440 00	• 0445 00
	13. Business or professional income: (Attach federal Schedule C or C-EZ)..... 13			• 0450 00	• 0455 00
	14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach federal Schedule D)..... 14			• 0460 00	• 0465 00
	15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable)..... 15			• 0480 00	• 0485 00
	16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs)..... 16			• 0490 00	• 0495 00
	17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs)				
	Gross Distribution • 0500 00 Taxable Amount • 0470 00 Less \$6,000 17A			• 0505 00	
	17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only)				
	Gross Distribution • 0510 00 Taxable Amount • 0475 00 Less \$6,000 17B				• 0515 00
18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E)..... 18			• 0520 00	• 0525 00	
19. Farm income: (Attach federal Schedule F)..... 19			• 0530 00	• 0535 00	
20. Other income/depreciation differences: (List type and amount. See Instructions)..... 20			• 0540 00	• 0545 00	
21. TOTAL INCOME: (Add Lines 8 through 20)..... 21			• 0550 00	• 0555 00	
22. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)..... 22			• 0665 00	• 0670 00	
23. ADJUSTED GROSS INCOME: (Subtract Line 22 from Line 21)..... 23			• 0685 00	• 0690 00	



AR2

Primary SSN _____ - _____ - _____

TAX COMPUTATION	24. ADJUSTED GROSS INCOME: (From Line 23, Columns A and B)..... 24	(A) Your/Joint Income	0685	00	(B) Spouse's Income Status 4 Only	0690	00
	25. Select tax table: (See Instructions, Line 25) • <input type="checkbox"/> LOW INCOME Table 0305m <input type="checkbox"/> REGULAR Table						
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the larger of your: • <input type="checkbox"/> Itemized Deductions 0870 OR <input type="checkbox"/> Standard Deduction 0305r Use itemizes on a separate return, check here <input type="checkbox"/>						
	26. NET TAXABLE INCOME: (Subtract Line 25 from Line 24) 26	0705	00	0710	00		
	27. TAX: (Enter tax from tax table) 27	0715	00	0720	00		
	28. Combined tax: (Add amounts from Line 27, Columns A and B) 28	0725	00	0730	00		
	29. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD) 29			0735	00		
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required) 30			0740	00		
	31. TOTAL TAX: (Add Lines 28 through 30) 31			0745	00		
				0750	00		
TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D) 32	0755	00				
	33. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) 33	0770	00				
	34. Other Credits: (Attach AR1000TC) 34	0775	00				
	35. TOTAL CREDITS: (Add Lines 32 through 34) 35			0785	00		
	36. NET TAX: (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) 36			0790	00		
PAYMENTS	37. Arkansas income tax withheld: [Attach state copies of W-2 and/or 1099R Form(s)] 37	0795	00				
	38. Estimated tax paid or credit brought forward from 2013: 38	0800	00				
	39. Payment made with extension: (See Instructions) 39	0805	00				
	40. AMENDED RETURNS ONLY - Previous payments: (See instructions) 40		00				
	41. Early childhood program: Certification Number: 0305n (20% of federal credit; Attach federal Form 2441 and Form AR1000EC) 41	0810	00				
	42. TOTAL PAYMENTS: (Add Lines 37 through 41) 42			0815	00		
	43. AMENDED RETURNS ONLY - Previous refund: (See instructions) 43			00			
	44. Adjusted Total Payments: (Subtract Line 43 from Line 42) 44			0780	00		
REFUND OR TAX DUE	45. AMOUNT OF OVERPAYMENT/REFUND: (If Line 44 is greater than Line 36, enter difference) 45			0820	00		
	46. Amount to be applied to 2015 estimated tax: 46	0825	00				
	47. Amount of Check-off Contributions: (Attach Schedule AR1000-CO) 47	0830	00				
	48. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 46 and 47 from Line 45) REFUND 48			0840	00		
	DIRECT DEPOSIT? If you want your refund direct deposited you must check this box <input type="checkbox"/> and 0840A <input type="checkbox"/> complete Form ARDD and attach it to your return. (Direct deposit is not available for amended returns.)						
	49. AMOUNT DUE: (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A) TAX DUE 49			0845	00		
	50A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 50. 0305aa Penalty 50B • 0855 00						
50C. Add Lines 49 and 50B. Attach Form AR1000V to check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions TOTAL DUE 50C •			0860	00			
51. Amount of income not subject to Arkansas tax from AR4, Part III: (Memorandum only) 0865	May the Arkansas Revenue Agency discuss this return with the preparer shown below? 0320c <input type="checkbox"/> Yes <input type="checkbox"/> No						
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS							
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
	Your Signature	Occupation	Date	Home Telephone: 0115			
	Spouse's Signature	Occupation	Date	Work Telephone: 305u			
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only		
	Preparer's Name 0052b & 0300b OR 0300d		0050a 0050b		A •		
	Address 0052c		City/State/Zip 0052d 0052e 0050c 0050d				
			Telephone Number 0300c				

2014 AR1000NR



NR1

ARKANSAS INDIVIDUAL
INCOME TAX RETURN

Nonresident and Part Year Resident

CHECK BOX IF
AMENDED RETURN

Jan. 1 - Dec. 31, 2014 or fiscal year ending _____, 20 _____

Dept. Use Only

USE LABEL OR PRINT OR TYPE	PRIMARY FIRST NAME • 0070a	MI • 0070b	LAST NAME • 0060a	YOUR SOCIAL SECURITY NUMBER • 0003
	SPOUSE FIRST NAME • 0070c	MI • 0070d	LAST NAME • 0065a	SPOUSE'S SOCIAL SECURITY NUMBER • 0055
	MAILING ADDRESS (Number and Street, P.O. Box or Rural Route) • 0075			
	CITY, STATE AND ZIP CODE • 0085 0095 0100			<div>▲ Important: You MUST ▲</div> <div>enter your SSN(s) above</div>

ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN	NONRESIDENT (List State of residence) 0085 0080	PART YEAR RESIDENT (Dates Lived in AR) 0085 0250 & 0255
-----------------------------------------------	-------------------------------------------------	---------------------------------------------------------

FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2014 or divorced at end of 2014)	4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN
	2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income)	5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above 0320e
	3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions) If the qualifying person was your child, enter child's name here: 0315c	6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent Year spouse died: (See Instructions) 0320f

HAVE YOU FILED AN EXTENSION?	0305q if you have filed a state extension c federal extension
------------------------------	------------------------------------------------------------------

PERSONAL TAX CREDITS	7A. <input type="checkbox"/> YOURSELF • 0305f	<input type="checkbox"/> 65+ OVER • 0305g	<input type="checkbox"/> 65 SPECIAL • 0305h	<input type="checkbox"/> BLIND • 0305i	<input type="checkbox"/> DEAF • 0305j	<input type="checkbox"/> HEAD OF HOUSEHOLD/QUALIFYING WIDOW(ER) (Filing Status 6 Only) • 0305k
	<input type="checkbox"/> SPOUSE • 0305f	<input type="checkbox"/> 65+ OVER • 0305g	<input type="checkbox"/> 65 SPECIAL • 0305h	<input type="checkbox"/> BLIND • 0305i	<input type="checkbox"/> DEAF • 0305j	<input type="checkbox"/> HEAD OF HOUSEHOLD/QUALIFYING WIDOW(ER) (Filing Status 6 Only) • 0305k
Multiply number of boxes checked from 7A..... 0305l \$26 = 0350 00						

7B. Dependents (Do not list yourself or spouse)			
First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
1. 0310c	0310b	0310d	0310e
2. 0310g	0310f	0310h	0310i
3. 0320h	0320g	0320i	0320j
7B. Multiply number of dependents from 7B 7B 0310a 26 = 0355 00			
7C. First name of individual(s) with developmental disability: (See Instructions) 0315b			
Multiply number of individuals with developmental disabilities from 7C 7C 0315a 500 = 0360 00			
7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32) 7D 0365 00			

ROUND ALL AMOUNTS TO WHOLE DOLLARS				(A) Your/Spouse's Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only
8. Wages, salaries, tips, etc: (Attach W-2s).....8	• 0370	00	• 0375	00	• 0090	00
9A. U. S. Military compensation: (Your/joint gross amt.) • 0380 00	9A					
9B. U. S. Military compensation: (Spouse's gross amt.) • 0390 00	9B					
10. Interest income: (If over \$1,500, attach AR4).....10	• 0420	00	• 0425	00	• 0110	00
11. Dividend income: (If over \$1,500, attach AR4).....11	• 0430	00	• 0435	00	• 0115	00
12. Alimony and separate maintenance received:12	• 0440	00	• 0445	00	• 0120	00
13. Business or professional income: (Attach federal Schedule C or C-EZ).....13	• 0450	00	• 0455	00	• 0125	00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach federal Schedule D) ..14	• 0460	00	• 0465	00	• 0130	00
15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable).....15	• 0480	00	• 0485	00	• 0135	00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs).....16	• 0490	00	• 0495	00	• 0140	00
17A. Your/Spouse Employer pension plan(s)/Qualified IRA(s): (See Instructions, Attach All 1099Rs) Gross Distribution • 0500 00 Taxable Amount • 0470 00 Less \$6,000 17A	• 0505	00			• 0145	00
17B. Spouse Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 only) Gross Distribution • 0510 00 Taxable Amount • 0475 00 Less \$6,000 17B			• 0515	00	• 0150	00
18. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E).....18	• 0520	00	• 0525	00	• 0155	00
19. Farm income: (Attach federal Schedule F).....19	• 0530	00	• 0535	00	• 0160	00
20. Other income/depreciation differences: (List type and amount. See Instr.).....20	• 0540	00	• 0545	00	• 0165	00
21. TOTAL INCOME: (Add Lines 8 through 20)21	• 0550	00	• 0555	00	• 0170	00
22. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ).....22	• 0665	00	• 0670	00	• 0220	00
23. ADJUSTED GROSS INCOME: (Subtract Line 22 from Line 21)23	• 0685	00	• 0690	00	• 0230	00

Primary SSN _____ - _____ - _____

**NR2**

		(A) Your/Joint Income	(B) Spouse's Income Status 4 Only	
TAX COMPUTATION	24. ADJUSTED GROSS INCOME: (From Line 23, Columns A and B).....24	0685 00	0690 00	
	25. Select tax table: (Check the appropriate box) • <input type="checkbox"/> LOW INCOME 0305m <input type="checkbox"/> REGULAR Table If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the larger } • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 25) 0870 of your: OR 0305r use itemizes on a separate return, check here <input type="checkbox"/> • <input type="checkbox"/> Standard Deduction (See Instructions, Line 25)25	0705 00	0710 00	
	26. NET TAXABLE INCOME: (Subtract Line 25 from Line 24)26	0715 00	0720 00	
	27. TAX: (Enter tax from tax table).....27	0725 00	0730 00	
	28. Combined tax: (Add amounts from Line 27, Columns A and B).....28		0735 00	
	29. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)29		0740 00	
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)30		0745 00	
	31. TOTAL TAX: (Add Lines 28 through 30)31		0750 00	
	TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D)32	0755 00	
		33. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441).....33	0770 00	
34. Other Credits: (Attach AR1000TC).....34		0775 00		
35. TOTAL CREDITS: (Add Lines 32 through 34).....35			0785 00	
36. NET TAX: (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0)36		0790 00		
PRORATION	36A. Enter the amount from Line 23, Column C:36A	0230 00		
	36B. Enter the total amount from Line 23, Columns A and B:36B	0235 00		
	36C. Divide Line 36A by 36B: (See Instructions)36C		0240 00	
	36D. APPORTIONED TAX LIABILITY: (Multiply Line 36 by Line 36C)36D		0245 00	
PAYMENTS	37. Arkansas income tax withheld: [Attach state copies of W-2 and/or 1099R Form(s)]37	0795 00		
	38. Estimated tax paid or credit brought forward from 2013:.....38	0800 00		
	39. Payment made with extension: (See Instructions)39	0805 00		
	40. AMENDED RETURNS ONLY - Previous payments: (See instructions).....40			
	41. Early childhood program: Certification Number: 0305n (20% of federal credit; Attach federal Form 2441 and Form AR1000EC).....41	0810 00		
	42. TOTAL PAYMENTS: (Add Lines 37 through 41).....42		0815 00	
43. AMENDED RETURNS ONLY - Previous refund: (See instructions)43				
44. Adjusted Total Payments (Subtract Line 43 from Line 42).....44		0780 00		
REFUND OR TAX DUE	45. AMOUNT OF OVERPAYMENT/REFUND: (If Line 44 is greater than Line 36D, enter difference)45		0820 00	
	46. Amount to be applied to 2015 estimated tax:46	0825 00		
	47. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)47	0830 00		
	48. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 46 and 47 from Line 45)..... REFUND 48		0840 00	
	DIRECT DEPOSIT? If you want your refund direct deposited you must check this box • <input type="checkbox"/> at 0840A complete Form ARDD and attach it to your return. (Direct deposit is not available for amended returns.)			
	49. AMOUNT DUE: (If Line 44 is less than Line 36D, enter difference; If over \$1,000, continue to 50A) TAX DUE 49		0845 00	
	50A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 50A 0850 Penalty 50B • 0855 00			
	50C. Add Lines 49 and 50B. Attach Form AR1000V to check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions..... TOTAL DUE 50C •		0860 00	
	51. Amount of income not subject to Arkansas tax from AR4, Part III: 0865	May the Arkansas Revenue Agency discuss this return with the preparer shown below? 0320c <input type="checkbox"/> Yes <input type="checkbox"/> No		
	FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS			
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your Signature	Occupation	Date	
	Spouse's Signature	Occupation	Date	
PAID PREPARER	Paid Preparer's Signature	ID Number/Social Security Number • 0050a 0050b	Home Telephone: 0115	
	Preparer's Name 0052b & 0300b OR 0300d	City/State/Zip 0052d 0052e 0050c 0050d	Work Telephone: 305u	
	Address 0052c	Telephone Number 0300c		

ARKANSAS INDIVIDUAL INCOME TAX ITEMIZED DEDUCTION SCHEDULE

Name		Social Security Number	
0070a	0070b	0060a	0003
MEDICAL AND DENTAL EXPENSES: <i>[Do not include expense(s) paid by others]. (See Instructions)</i>			
1. Medical and dental expenses:.....1		0080	00
2. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B):2		0085	00
3A. Multiply line 2 by 10% (.10) if you and your spouse were under 65 at the end of 2014; otherwise enter 0:.....3A		0090A	00
3B. Multiply line 2 by 7.5% (.075) if you or your spouse were 65 or over at the end of 2014; otherwise enter 0:.....3B		0090B	00
4. TOTAL MEDICAL EXPENSES: (Subtract lines 3A and 3B from line 1; if more than line 1, enter 0).....4		0095	00
TAXES: (See Instructions)			
5. Real estate tax:5		0100	00
6. Personal property tax or other taxes: (List type and amount) 02506		0105	00
7. TOTAL TAXES: (Add lines 5 and 6).....7		0110	00
INTEREST EXPENSES: (See Instructions)			
8A. Home mortgage interest paid to financial institutions:.....8A		0115	00
8B. Qualified mortgage insurance premiums (PMI):.....8B		0275	00
9. Home mortgage interest paid to an individual: Name: 0140 Address: 01459		0120	00
10. Deductible points:.....10		0125	00
11. Investment interest: (Attach federal Form 4952).....11		0130	00
12. TOTAL INTEREST EXPENSE: (Add lines 8A through 11).....12		0135	00
CONTRIBUTIONS: (See Instructions)			
13. Cash contributions:.....13		0150	00
14. Art and literary contributions:.....14		0155	00
15. Other: 018015		0165	00
16. Carryover contributions: (List type and amount) 016016		0170	00
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16).....17		0175	00
CASUALTY AND THEFT LOSSES: (See Instructions)			
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach federal Form 4684).....18		0185	00
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See Instructions)			
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (Attach AR1075(s)).....19		0260	00
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)			
20. Unreimbursed employee business expenses: (Attach federal Form 2106).....20		0190	00
21. Other expenses: (List type and amount) 021021		0195	00
22. Add the amounts on lines 20 and 21. Enter the total:22		0200	00
23. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B):23		0205	00
24. Multiply line 23 above by 2% (.02):24		0215	00
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; If line 24 is more than line 22, enter 0).....25		0220	00
OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)			
26. Volunteer firefighter expenses:.....26		0280	00
27. Other miscellaneous deductions: (List type and amount)27		0285	00
0230A TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 and 27).....28		0225	00
0230B ITEMIZED DEDUCTIONS:.....29		0230	00
29. Add amounts on Lines 4, 7, 12, 17, 18, 19, 25, and 28 and enter the total here:.....29			
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.			
		YOUR Adjusted Gross Income	SPOUSE'S Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 24, Columns (A) and (B) here:30A		0265	0270
31. Total Arkansas adjusted gross income: (Add columns 28A and 28B from above).....31		0235	00
32. Divide the amount on line 28A above by the amount on line 29. Enter the percentage here:.....32		0240	%
33. Multiply line 27 by the percentage on line 30. Enter here and on Form AR1000F/AR1000NR, line 25, Col. (A):..... (YOU) 33		0245	00
34. Subtract line 31 from line 27. Enter here and on Form AR1000F/AR1000NR, line 25, Column (B). If you and your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return:..... (SPOUSE) 33		0255	00

ARKANSAS INDIVIDUAL INCOME TAX
INTEREST AND DIVIDEND INCOME SCHEDULE

Name <div style="text-align: center;">0070a 0070b 0060a</div>				Social Security Number <div style="text-align: center;">0003</div>			
Part I TAXABLE INTEREST INCOME Interest on bank deposits, notes, mortgages from individuals, corporation bonds, savings and loan deposits, and credit union deposits are taxable. Interest on obligations of other states and subdivisions are fully taxable. List below the names of the interest sources and designate ownership by writing Y (Yours), S (Spouse's) or J (Joint).				Part II TAXABLE DIVIDEND INCOME Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas. List below the names of the dividend sources and designate ownership by writing Y (Yours), S (Spouse's) or J (Joint).			
YSJ	NAME OF PAYER	AMOUNT		YSJ	NAME OF PAYER	AMOUNT	
0080	0085	0090	00	0505	0510	0515	00
0095	0100	0105	00	0520	0525	0530	00
0110	0115	0120	00	0535	0540	0545	00
0125	0130	0135	00	0550	0555	0560	00
0140	0145	0150	00	0565	0570	0575	00
0155	0160	0165	00	0580	0585	0590	00
0170	0175	0180	00	0595	0600	0605	00
0185	0190	0195	00	0610	0615	0620	00
0200	0205	0210	00	0625	0630	0635	00
0215	0220	0225	00	0640	0645	0650	00
0230	0235	0240	00	0655	0660	0665	00
0245	0250	0255	00	0670	0675	0680	00
0260	0265	0270	00	0685	0690	0695	00
0275	0280	0285	00	0700	0705	0710	00
0290	0295	0300	00	0715	0720	0725	00
0305	0310	0315	00	0730	0735	0740	00
0320	0325	0330	00	0745	0750	0755	00
0335	0340	0345	00	0760	0765	0770	00
0350	0355	0360	00	0775	0780	0785	00
0365	0370	0375	00	0790	0795	0800	00
0380	0385	0390	00	0805	0810	0815	00
0395	0400	0405	00	0820	0825	0830	00
0410	0415	0420	00	0835	0840	0845	00
0425	0430	0435	00	0850	0855	0860	00
0440	0445	0450	00	0865	0870	0875	00
Add the amounts listed above and enter the total here and on Line 10, Form AR1000F/AR1000NR or Line 1, Form AR1002F/AR1002NR.		0500	00	Add the amounts listed above and enter the total here and on Line 11, Form AR1000F/AR1000NR or Line 2, Form AR1002F/AR1002NR.		0925	00
Part III INCOME NOT SUBJECT TO ARKANSAS TAX (See Instructions on pages 11 & 12)							
Social Security		0935	00			1010	00
Railroad Retirement Benefits		0945	00			1020	00
Unemployment		0955	00			1030	00
Ministers Housing Allowance		0965	00			1040	00
0970		0975	00			1050	00
0980		0985	00			1060	00
0990		0995	00			1070	00
TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX: (Enter here and on Form AR1000F/AR1000NR, Line 51)						1090	00



ARKANSAS INDIVIDUAL INCOME TAX SCHEDULE OF ADJUSTMENTS

Name 0070a 0070b 0060a	Social Security Number 0003
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INSTRUCTIONS

Full Year Resident Filers - Complete columns (A) and (B) if using filing status 4 (*married filing separately on the same return*). All other filing statuses must complete column (A) **only**.

Part Year Resident Filers - Complete columns (A) and (B), if using filing status 4 (*married filing separately on the same return*). All other filing statuses must complete column (A) **only**. Enter **only** the amount of adjustments attributable to Arkansas in column (C).

Full Year Nonresident Filers - Complete columns (A) and (B), if using filing status 4 (*married filing separately on the same return*). All other filing statuses must complete column (A) **only**. If an amount is entered in column (C), attach explanation.

Enter the total of each column on Line 17 of this form **and** on Line 22 of AR1000F or AR1000NR.

See additional instructions on the reverse side of this form.

	(A) Your/Joint Adjustments	(B) Spouse's Adjustments Status 4 Only	(C) Arkansas Adjustments Only
1. Border city exemption: (Attach Form AR-TX).....1	0290 00	0295 00	0300 00
2. Arkansas Tax Deferred Tuition Savings Program: (See Instructions).....2	0320 00	0325 00	0330 00
3. Payments to IRA: (See Instructions)3	0100 00	0105 00	0110 00
4. Payments to MSA: (See Instructions)4	0115 00	0120 00	0125 00
5. Payments to HSA: (See Instructions).....5	0130 00	0135 00	0140 00
6. Deduction for interest paid on student loans: (See Instructions).....6	0145 00	0150 00	0155 00
7. Contributions to Intergenerational Trust: (See Instructions).....7	0160 00	0165 00	0170 00
8. Moving expenses: (Attach federal Form 3903)8	0175 00	0180 00	0185 00
9. Self-employed health insurance deduction: (See Instructions).....9	0190 00	0195 00	0200 00
10. KEOGH, Self-employed SEP and Simple Plans:10	0205 00	0210 00	0215 00
11. Forfeited interest penalty for premature withdrawal:11	0220 00	0225 00	0230 00
12. Alimony/Sep. Maint. paid to: Name: 0235 SSN: 024012	0245 00	0250 00	0255 00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)13	0260 00	0265 00	0270 00
14. Organ Donor Deduction: (Attach Form AR1000OD)14	0275 00	0280 00	0285 00
15. Military Reserve Expenses:15	0335 00	0340 00	0345 00
16. Reforestation Deduction:16	0350 00	0355 00	0360 00
17. TOTAL OTHER ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, Line 22).....17	0305 00	0310 00	0315 00

NOTE: Do not enter amounts from categories that are not printed on this form. See instructions for additional information.



ARKANSAS INDIVIDUAL INCOME TAX SCHEDULE OF CHECK-OFF CONTRIBUTIONS

NAME	0070a	0070b	0060a	SSN	0003
SPOUSE'S NAME	0070c	0070d	0065a	SSN	0055
ADDRESS	0075				
CITY	0085	STATE	0095	ZIP	0100

IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. ARKANSAS DISASTER RELIEF PROGRAMCLS 1162 • \$ 0180

0150 | \$1 0155 | \$5 0160 | \$10 0415 | \$20 0165 | 0170 | 0175 | **Your Total Refund**
Enter Amount

2. U.S. OLYMPIC COMMITTEE PROGRAMCLS 1145 • \$ 0215

0185 | \$1 0190 | \$5 0195 | \$10 0200 | 0205 | 0210 | **Your Total Refund**
Enter Amount

3. ARKANSAS SCHOOL FOR THE BLIND/SCHOOL FOR THE DEAFCLS 1164 • \$ 0250

0220 | \$1 0225 | \$5 0230 | \$10 0235 | 0240 | 0245 | **Your Total Refund**
Enter Amount

4. BABY SHARON'S CHILDREN'S CATASTROPHIC ILLNESS PROGRAMCLS 1144 • \$ 0285

0255 | \$1 0260 | \$5 0265 | \$10 0410 | \$20 0270 | 0275 | 0280 | **Your Total Refund**
Enter Amount

5. ORGAN DONOR AWARENESS EDUCATION PROGRAMCLS 1146 • \$ 0320

0290 | \$1 0295 | \$5 0300 | \$10 0305 | 0310 | 0315 | **Your Total Refund**
Enter Amount

6. AREA AGENCIES ON AGING PROGRAMCLS 1149 • \$ 0355

0325 | \$1 0330 | \$5 0335 | \$10 0340 | 0345 | 0350 | **Your Total Refund**
Enter Amount

7. MILITARY FAMILY RELIEF PROGRAMCLS 1147 • \$ 0395

0360 | \$1 0365 | \$5 0370 | \$10 0375 | \$20 0380 | 0385 | 0390 | **Your Total Refund**
Enter Amount

8. NEWBORN UMBILICAL CORD BLOOD INITIATIVECLS 1180 • \$ 0450

0415 | \$1 0420 | \$5 0425 | \$10 0430 | \$20 0435 | 0440 | 0445 | **Your Total Refund**
Enter Amount

9. ARKANSAS TAX DEFERRED TUITION SAVINGS PROGRAM

IMPORTANT: To contribute to your Arkansas Tax Deferred Tuition Savings Program, you **MUST** enter the account number below. You may contribute part or all of your refund to one or two accounts, provided a minimum of \$25 is contributed to each account. (You cannot send a check for this check-off.)

CHOOSE ACCOUNT TYPE: 0455 **GIFT** 0460 **iShares** • \$ 0495

0465 | \$25 0470 | \$50 0475 | \$100 0480 | 0485 | 0490 | **Your Total Refund**
Enter Amount

Account Number 0500

CHOOSE ACCOUNT TYPE: 0505 **GIFT** 0510 **iShares** • \$ 0545

0515 | \$25 0520 | \$50 0525 | \$100 0530 | 0535 | 0540 | **Your Total Refund**
Enter Amount

Account Number 0550

10. TOTAL CHECK-OFF CONTRIBUTIONS \$ 0400

ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS SCHEDULE

Name	Social Security Number
0070a 0070b 0060a	0003

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

In Arkansas only 70% of net long term capital gain is taxed. 100% of short term capital gains is taxed.

Complete this worksheet if you have a **CAPITAL GAIN OR LOSS** reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, Line 13. **The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing Status 4 or 5).** See instructions for Line 14, Form AR1000F/AR1000NR.

Adjust your gains and losses for depreciation differences, **if any**, in the federal and Arkansas amounts using Lines 2, 5 and 10. *

*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

	(A) Per federal Sch D	(B) You/Joint	(C) Filing Status 4 Only
1. Enter federal long-term capital gain or loss reported on Line 15, federal Schedule D or Form 1040, Line 13.....1	0150 00	0155 00	0160 00
2. Enter adjustment, if any , for depreciation differences in federal and state amounts2		0165 00	0170 00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3	•	0175 00	• 0180 00
4. Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D4	0185 00	0190 00	0195 00
5. Enter adjustment, if any , for depreciation differences in federal and state amounts5		0200 00	0205 00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6	•	0210 00	• 0215 00
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3)7a		0220 00	0225 00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount7b		0285 00	0290 00
8. Arkansas taxable amount, if a gain multiply Line 7b by 70 percent (.70) , otherwise enter loss8		0230 00	0235 00
9. Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D9	0240 00	0245 00	0250 00
10. Enter adjustment, if any , for depreciation differences in federal and state amounts10		0255 00	0260 00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 1011	•	0265 00	• 0270 00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limited to \$3,000, \$1,500 per taxpayer if filing status 4 or 5.) Enter here and on Line 14, AR1/NR112		0275 00	0280 00

**ARKANSAS INDIVIDUAL INCOME TAX
CERTIFICATE FOR INDIVIDUALS WITH DISABILITIES**

Taxpayer's Name <div style="text-align: center;">0070a 0070b 0060a</div>	Taxpayer's Social Security Number <div style="text-align: center;">0003</div>
Spouse's Name <div style="text-align: center;">0070c 0070d 0065a</div>	Spouse's Social Security Number <div style="text-align: center;">0055</div>
Name of Individual with Disabilities <i>(cannot be taxpayer or spouse)</i> <div style="text-align: center;">0100</div>	SSN of Individual with Disabilities <div style="text-align: center;">0105</div>

This certificate must be completed in its entirety to receive the \$500 adjustment for individuals with disabilities. **Enter \$500 on Line 13 of AR1000ADJ.** This certificate is good for **one year**, and must be attached to your Individual Income Tax Return.

To take advantage of this adjustment, the taxpayer and/or individual **must meet the following conditions and standards:**

1. The individual with disabilities is a natural or adopted child, or a dependent of the taxpayer.
2. The taxpayer maintained, supported, and cared for the individual with total and permanent disabilities in the taxpayer's home.
3. An individual with total and permanent disabilities includes any person who was unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than twelve **(12)** months.
4. A physical or mental impairment is an impairment which results in anatomical, physiological, or psychological abnormalities which are demonstrable by medically acceptable clinical or laboratory diagnostic techniques.
5. The above individual has been diagnosed by a physician as having total and permanent disabilities as outlined in conditions 3 and 4 listed above.

Under penalties of perjury, I certify that _____ is an individual with total and permanent disabilities based upon the above criteria.

Taxpayer's Signature

Date

**ARKANSAS INDIVIDUAL INCOME TAX
ORGAN DONOR DEDUCTION**

Taxpayer's Name: 0070a 0070b 0060a	Taxpayer's Social Security Number: 0003
Donor's Name: <i>(If different than taxpayer's)</i> 0100	Donor's Relationship to Taxpayer: 0105

Act 668 of 2005 established a deduction of up to \$10,000 for unreimbursed expenses related to the donation of a human organ (all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow) to another human being. Allowable expenses include travel, lodging, medical expenses, and lost wages related to the organ donation.

The donation must have been made, while living, by the taxpayer or the taxpayer's dependent. **The deduction must be claimed for the taxable year in which the organ transplantation occurred.** An individual may claim the deduction only once in his/her lifetime.

1. Enter total medical expenses related to the donation in 2014 of a human organ <i>(all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow)</i> to another human being:	1	0110	00
2. Enter total travel expenses paid:	2	0115	00
3. Enter total lodging expenses paid:	3	0120	00
4. Enter total lost wages:	4	0125	00
5. Total expenses: <i>(Add lines 1 through 4)</i>	5	0130	00
6. Maximum allowable deduction:	6	\$10,000	00
7. Your deduction: <i>(Enter the smaller of Lines 5 or 6 here and on Line 14, AR1000ADJ)</i>	7	0135	00

PLEASE SIGN: Under penalties of perjury, I declare that the above information is true, correct and complete.

_____ Taxpayer Signature _____ Date



ARKANSAS INDIVIDUAL INCOME TAX SCHEDULE OF TAX CREDITS

Primary Taxpayer Name/ Trust (Fiduciary) <div style="text-align: center;">0070a 0070c 0060a</div>	Primary Social Security Number/ FEIN (Fiduciary) <div style="text-align: center;">0003</div>
------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------

IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. State Political Contribution Credit: <i>(See instructions)</i>	1 •	0100	00
2. Other State Tax Credit: <i>[Attach copy of other state tax return(s)]</i>	2 •	0105	00
3. Credit for Adoption Expenses: <i>(Attach federal Form 8839)</i>	3 •	0110	00
4. Phenylketonuria Disorder Credit: <i>(See instructions. Attach AR1113)</i>	4 •	0115	00
5. Business Incentive Tax Credit(s): (Add amounts from 5A-5F below).....	5 •	0120	00

A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.

If certificate is issued to an individual, leave FEIN box below blank.

Primary:

5A. BIC Code	0125	FEIN	0130	Amount	0135	00
5B. BIC Code	0140	FEIN	0145	Amount	0150	00
5C. BIC Code	0155	FEIN	0160	Amount	0165	00

Spouse:

5D. BIC Code	0170	FEIN	0175	Amount	0180	00
5E. BIC Code	0185	FEIN	0190	Amount	0195	00
5F. BIC Code	0200	FEIN	0205	Amount	0210	00

6. TOTAL CREDITS:

Add Lines 1 through 5. Enter total on Line 34, Form AR1000F/AR1000NR, or Line 23, Form AR1002/AR1002NR..... 6 •

0215	00
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BUSINESS INCENTIVE CREDIT TYPES

Code Credit Type

0001....Advantage Arkansas
0002....Affordable Housing
0003....AR Plus
0004....AR Plus 50% Technology-Based
0005....AR Plus 75% Technology-Based
0006....AR Plus 100% Technology-Based
0008....Capital Development Company
0009....Child Care Facility
0010....Coal Mining Producing and Extracting
0011....Delta Geotourism
0013....Enterprise Zone
0014....Equipment Donation/Sale
0015....Equity Investment Incentive
0016....Existing Workforce Training
0017....Family Savings Initiative Act
0018....Historic Rehabilitation
0019....Low Income Housing
0020....Public Roads Incentive
0021....Research Park Authority
0022....Research and Development with Universities
0023....In-House Research Income Tax Credit

Code Credit Type

0024....In-House Research by Targeted Business Income Tax Credit
0025....In-House Research Area of Strategic Value Income Tax Credit
0026....Qualified Research
0027....Rice Straw
0028....Tourism Development
0029....Tuition Reimbursement Program
0030....Targeted Business Payroll
0031....Venture Capital Investment
0032....Youth Apprenticeship
0033....Youth Apprenticeship Work Base Learning
0034....Waste Reduction, Reuse or Recycle Equipment
0035....Water Impounded Outside Critical
0036....Water Impounded Within Critical
0037....Water Surface Outside Critical
0038....Water Surface Inside Critical
0039....Water Surface Inside Critical-Industrial or Commercial
0040....Water Land Leveling
0041....Wetland Riparian Zone Creation/Restoration
0042....Wetland Riparian Zone Conservation
0043....Central Business Improvement District Rehab and Dev
0044....Biodiesel Incentive
0045....Recycle Equipment for Steel Manufacturer

ARKANSAS INDIVIDUAL INCOME TAX LUMP-SUM DISTRIBUTION AVERAGING

Attach to AR1000F/AR1000NR

See Instructions on Reverse Side

Name		Social Security Number	
0070a	0070b	0060a	0003
PART I Complete this part to see if you qualify to use the AR1000TD			YES NO
1. Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No", do not use this form 1			0080
2. Did you roll over any part of the distribution? If "Yes", do not use this form 2			0085
3. Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? 3			0090
4. Were you (a) a plan participant who received this distribution (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? 4			0095
If you answered "No" to both questions 3 and 4, do not use this form.			
5a. Did you use Form AR1000TD for a previous distribution from your own plan? If "Yes", do not use this form 5A			0100
5b. If you are receiving this distribution as a beneficiary of a plan participant who died, was the AR1000TD used for a previous distribution received for that plan participant? If "Yes", do not use this form 5B			0105
PART II 10 YEAR AVERAGING			
Complete Part I above to see if you qualify for 10 year averaging before completing Part II			0120
1. Income from Form 1099-R, Box 2a: (Enter on this line instead of on AR1000F/AR1000NR) 1			0125
2. Current actuarial value of annuity from Form 1099-R, Box 8: (If none, enter -0-) 2			0130
3. Total taxable amount: (Add Lines 1 and 2. If total is \$70,000 or more, skip Lines 4 through 7 and enter amount on Line 8) 3			
4. Multiply Line 3 by 50% (.50); but do not enter more than \$10,000: 4			0135
5. Subtract \$20,000 from Line 3 and enter the difference If result is zero or less, enter -0-: 5			0140
6. Multiply Line 5 by 20% (.20): 6			0145
7. Minimum distribution allowance: (Subtract Line 6 from Line 4) 7			0150
8. Subtract Line 7 from Line 3: 8			0155
9. Multiply Line 8 by 10% (.10): 9			0160
10. Tax on the amount on Line 9: (Use tax rate schedule on reverse side) 10			0165
11. Multiply Line 10 by ten (10). If Line 2 is zero, skip Lines 12 through 17, and enter on Line 18: 11			0170
12. Divide Line 2 by Line 3: (Carry to four places to the right of the decimal) 12			0175
13. Multiply Line 7 by Line 12: 13			0180
14. Subtract Line 13 from Line 2: 14			0185
15. Multiply Line 14 by 10% (.10): 15			0190
16. Tax on amount on Line 15: (Use tax rate schedule on reverse side) 16			0195
17. Multiply Line 16 by ten (10): 17			0200
18. Subtract Line 17 from Line 11: (Enter this amount on Line 29 of Form AR1000F/AR1000NR) 18			0205

**ARKANSAS INDIVIDUAL INCOME TAX
DEDUCTION FOR TUITION PAID TO
POST-SECONDARY EDUCATIONAL INSTITUTIONS**

Taxpayer's Name <div style="display: flex; justify-content: space-between;">0070a0070b0060a</div>		Taxpayer's Social Security Number <div style="text-align: center;">0003</div>
Student Attending Institution <div style="text-align: center;">0100</div>	Relationship to Taxpayer <div style="text-align: center;">0110</div>	Student's Social Security Number <div style="text-align: center;">0105</div>

ONE FORM PER STUDENT PER TYPE OF INSTITUTION

1. Name(s) of institution(s): _____ 0115

Check one: 0120 2-Year 0125 4-Year 0130 Technical Institute

2. Total tuition paid by taxpayer: (See Instructions).....2 ➤	0135	00
3. Multiply line 2 by 50% (.50):3 ➤	0140	00
4. Multiply the appropriate Weighted Average Tuition by 50% (.50): (See Instructions).....4 ➤	0145	00
5. Enter the lesser of line 3 or line 4 here and on Form AR3, Line 19:5 ➤	0150	00

Instructions

This deduction is allowed for a portion of the tuition paid by the taxpayer as tuition for the taxpayer, the taxpayer's spouse or their dependent.

Line 1 Enter the name(s) of institution(s). Study must be for an associate, undergraduate or graduate degree. The institution(s) can be located out of Arkansas, but you must use the Arkansas Weighted Average Tuition in determining the maximum allowable deduction.

Line 2 Enter the total amount of tuition paid. Reduce the amount of tuition paid by any reimbursements from scholarships, grants, and/or fellowships. **Do not** include expenses paid for fees, books, or lodging.

Line 3 Enter 50% of Line 2, tuition paid.

Line 4 Enter 50% of the Weighted Average Tuition. From the list below, choose the type of institution attended and enter fifty percent (50%) of the corresponding Weighted Average Tuition.

<u>Type of Institution</u>	<u>Weighted Average Tuition</u>	<u>50% of Weighted Average Tuition</u>
2-year Colleges	\$3,376	\$1,688
4-year Colleges	\$7,231	\$3,616
Technical Institutes	\$1,458	\$729

Line 5 Enter this amount on the Itemized Deduction Schedule (AR3), Line 19.

NOTE: If you completed more than one AR1075, total the amounts from Line 5 on each form and enter on AR3, Line 19.

**ARKANSAS INDIVIDUAL INCOME TAX
PHENYLKETONURIA DISORDER AND OTHER
METABOLIC DISORDERS CREDIT**

Taxpayer's Name: <div style="text-align: center; color: blue;">0070a 0070b 0060a</div>	Taxpayer's Social Security Number: <div style="text-align: center; color: blue;">0003</div>
Dependent's Name: <div style="text-align: center; color: blue;">0100</div>	Dependent's Social Security Number: <div style="text-align: center; color: blue;">0105</div>

A credit of up to \$2,400.00, per year, per child, is allowed to individuals or to families with a dependent child or children with Phenylketonuria (PKU), Galactosemia, Organic Acidemias, and Disorders of Amino Acid Metabolism for expenses incurred for the purchase of medically necessary foods and low protein modified food products. Any unused credit amount may be carried forward for an additional two (2) years. This form must be completed in its entirety to receive the credit. Complete one form for each child with an allowable disorder.

1. Enter the total cost paid in 2014 for medically necessary foods and low protein modified food products:1	0110	00
2. Unused credit from 2012 and 2013:2	0115	00
3. Total credit available for 2014: (Add Lines 1 and 2)3	0120	00
4. Maximum allowable credit:4	\$2,400	00
5. Your total allowable credit: (Enter the smaller of Line 3 or 4)5	0125	00
6. Enter net tax due (Line 36, Form AR1000F/AR1000NR) after deducting all credits except business incentive credits and this credit:6	0130	00
7. Credit allowed: (Enter the smaller of Line 5 or 6 here and on Line 4, AR1000TC)7	0135	00
PLEASE SIGN HERE: Under penalties of perjury, I declare that the above individual has been diagnosed with phenylketonuria disorder and the information entered is true and correct.		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <div style="border-top: 1px solid black; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between;"> Taxpayer Date </div> </div> <div style="width: 45%;"> <div style="border-top: 1px solid black; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between;"> Spouse (if applicable) Date </div> </div> </div>		

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET

1. Enter the amount you paid in 2014 for health insurance for you, your spouse, and your dependents. 1 0100
2. Enter your net profit and any other earned income* from the business under which the insurance plan was established, less any deductions on **Form AR1000ADJ, Line 10**..... 2 0105
3. Enter the smaller of Line 1 or Line 2 here and on **Form AR1000ADJ, Line 9**.
(Do not include this amount in figuring your medical expense deduction on the Itemized Deduction Schedule.) ... 3 0110

**Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were more than a 2% shareholder in an S corporation, earned income is your wages from that corporation.*

STUDENT LOAN INTEREST WORKSHEET

1. Enter the total interest you paid in 2014 on qualified student loans 1 0100
 2. Enter the smaller of Line 1 above or \$2,500..... 2 0105
 3. Enter the amount(s) from Form AR1000F/AR1000NR, Line(s) 21A and 21B..... 3 0110
 4. Enter total adjustments from Form AR1000F/AR1000NR, Line(s) 22A and 22B.
(Do not include the deduction for interest paid on student loans, Line 6, AR1000ADJ.) 4 0115
 5. Modified AGI. Subtract Line 4 from Line 3 5 0120
- Note:** If line 5 is \$80,000 or more and you are filing Status 1, 3, or 6 **or** \$160,000 or more and you are filing Status 2 or 4, **STOP HERE.** You **cannot** take the deduction.
6. Enter: \$65,000 if filing Status 1, 3, or 6; \$130,000 if filing Status 2 or 4 6 0125
 7. Subtract Line 6 from Line 5.
If zero or less, enter -0- here and on Line 9, skip Line 8, and go to Line 10 7 0130
 8. Divide Line 7 by \$15,000 (\$30,000 if filing status 2 or 4).
Enter result as a decimal (rounded to at least three places). 8 0135
 9. Multiply Line 2 by Line 8 9 0140
 10. Allowable Deduction: Subtract Line 9 from Line 2.
Enter result here and on Form AR1000ADJ, Line 6 10 0145

FILING STATUS 4 ONLY

- | | Yours | Spouse |
|----------------------------------------------------------------------------------------------------------|--------------|-----------------|
| 11. Enter the total interest for each spouse
up to the combined amount on Line 1 11A | <u>0150</u> | 11B <u>0155</u> |
| 12. Total amount paid from Line 1 12 | <u>0160</u> | |
| 13. Divide Line 11A by Line 12.
Enter result as a decimal (rounded to at least three places) 13 | <u>0165</u> | |
| 14. Multiply Line 10 by the amount on Line 13.
Enter here and on AR1000ADJ, Line 6, Column A 14 | <u>0170</u> | |
| 15. Subtract Line 14 from Line 10. Enter here and on AR1000ADJ, Line 6, Column B..... 15 | | <u>0175</u> |

**ARKANSAS INDIVIDUAL INCOME TAX
PENALTY FOR UNDERPAYMENT
OF ESTIMATED TAX**

Name <div style="display: flex; justify-content: space-around;">0070a0070b0060a</div>	Social Security Number <div style="text-align: right;">0003</div>
---------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------

PART I EXCEPTION

If you qualify for an **exception 1 through 5** (see list on back of this form) from the Underestimate Penalty, enter the exception on the line to the right and on Form AR1000F/AR1000NR, Box 50A or AR1002F/AR1002NR, Box 37A 0330

If you qualify for an exception, stop here. Do not complete Part II or Part III. Attach this form to Form AR1000F/AR1000NR. (To claim exception 6, do not complete Form AR2210. **For exception 6, use Form AR2210A only.**)

If you do not qualify for an exception, complete Part II below.

PART II REQUIRED ANNUAL PAYMENT

1. Enter your 2014 net tax: (Line 36, Form AR1000F or Line 36D, AR1000NR or Line 25, AR1002 or Line 25D, AR1002NR).....1	0100
2. Enter 90% (.90) of the amount shown on Line 1:.....2	0105
3. Enter 2014 Arkansas income tax withheld: (Line 37, AR1000F/AR1000NR or Line 26, AR1002F/AR1002NR)3	0110
4. Subtract Line 3 from Line 1: (If the result is \$1,000 or less, stop here. Do not complete this schedule.)4	0115
5. Enter your 2013 net tax: (Line 36, AR1000F or Line 36D, AR1000NR or Line 25, AR1002F or Line 25D, AR1002NR).....5	0120
6. Required annual payment. Enter the smaller of Line 2 or Line 5:.....6	0125

If you do not qualify for an exception (Part I) and Line 6 is more than Line 3, complete Part III below.

PART III COMPUTING THE PENALTY**PAYMENT DUE DATES**

	A 4-15-14	B 6-15-14	C 9-15-14	D 1-15-15
7. Required installments. Enter 1/4 (.25) of Line 6, AR2210 in each column:7	0130	0165	0220	0275
8. Estimated tax paid and tax withheld. For column A only , enter the amount from Line 8 on Line 12. If Line 8 is equal to or greater than Line 7 for all payment periods, stop here. You do not owe the penalty. Complete Lines 9 through 15 of each column before going to the next column:8	0135	0170	0225	0280
9. Enter amount, if any, from Line 15 of previous column:.....9		0175	0230	0285
10. Add Lines 8 and 9:.....10		0180	0235	0290
11. Add amounts on Lines 13 and 14 of previous column:.....11		0185	0240	0295
12. Subtract Line 11 from Line 10. If zero or less, enter 0. For column A only, enter the amount from Line 8:12	0140	0190	0245	0300
13. If the amount on Line 12 is zero, subtract Line 10 from Line 11. Otherwise, enter zero:.....13		0195	0250	
14. Underpayment. If Line 7 is equal to or greater than Line 12, subtract Line 12 from Line 7. Then go to Line 9 of the next column. Otherwise, go to Line 15:....14	0145	0200	0255	0305
15. Overpayment. If Line 12 is more than Line 7, subtract Line 7 from Line 12, then go to Line 9 of the next column:15	0150	0205	0260	0310
16. Number of days from the payment due date shown at top of column to the date the amount on Line 14 was paid, or 4-15-2015, whichever is earlier:16	0155	0210	0265	0315
17. Underpayment from Line 14 X Number of days from Line 16 X .10.....17 365	0160	0215	0270	0320
18. PENALTY. Add all the amounts on Line 17 in all columns. Enter the total here and on Form AR1000F/AR1000NR, Line 50B or Form AR1002F/AR1002NR, Line 37B:18				0325

ARKANSAS INDIVIDUAL INCOME TAX
ANNUALIZED PENALTY FOR UNDERPAYMENT
OF ESTIMATED INCOME TAX

Taxpayers with varied income may use this form to compute UEP on an annualized basis. Complete Lines 1 through 30 of one column before completing the next column.

		Jan. 1, 2014 to March 30, 2014	Jan. 1, 2014 to May 31, 2014	Jan. 1, 2014 to Aug. 31, 2014	Jan. 1, 2014 to Dec. 31, 2014
1. Enter your adjusted gross income for each period.	1	100	215	340	470
2. Enter spouse's income. (Filing Status 4 only)	2	105	220	345	475
3. Annualization amounts.	3	4	2.4	1.5	1
4. Annualized income. (Multiply line 1 by line 3)	4	110	225	350	480
5. Spouse's annualized income. (Multiply line 2 by line 3)	5	115	230	355	485
6. Enter standard deduction or itemized deductions (prorated if filing status 4) for period in each column.	6	120	235	360	490
7. Enter spouse's standard deduction or itemized deductions (prorated if filing status 4) for period in each column.	7	125	240	365	495
8. Annualization amounts.	8	4	2.4	1.5	1
9. Annualized deductions. (Multiply line 6 by line 8)	9	130	245	370	500
10. Spouse's annualized deductions. (Multiply line 7 by line 8)	10	135	250	375	505
11. Subtract line 9 from line 4.	11	140	255	380	510
12. Subtract line 10 from line 5.	12	145	260	385	515
13. Figure the tax on the amount on line 11. (Use Regular Tax Table)	13	150	265	390	520
14. Figure the tax on the amount on line 12. (Use Regular Tax Table)	14	155	270	395	525
15. Add lines 13 and 14.	15	160	275	400	530
16. Enter other amounts due for each payment period as shown on Form AR1000F/AR1000NR, lines 29 and 30. (Skip this line if filing AR1002F/AR1002NR)	16	165	280	405	535
17. Total tax. (Add lines 15 and 16)	17	170	285	415	540
18. For each period, enter total credits as allowed on Form AR1000F/AR1000NR, line 35 or AR1002F/AR1002NR, line 24.	18	175	290	420	545
19. Subtract line 18 from line 17. (If zero or less, enter zero)	19	180	295	425	550
20. Applicable percentages.	20	22.5%	45%	67.5%	90%
21. Multiply line 19 by line 20.	21	185	300	430	560
22. Enter the combined amounts of line 30 from all preceding columns.	22		305	435	565
23. Subtract line 22 from line 21. (If less than zero, enter zero)	23	190	310	440	570
24. Enter your 2014 net tax from line 36, Form AR1000F; or line 36D, AR1000NR; line 25, AR1002F or line 25D, AR1002NR.	24				
25. Multiply line 24 by 90% (.90).	25				
26. Divide line 25 by four and enter the result in each column.	26	195	315	445	575
27. Enter amount from line 29 of the preceding column.	27		320	450	580
28. Add lines 26 and 27 and enter here.	28	200	325	455	585
29. If line 28 is more than line 25, subtract line 25 from line 28; otherwise enter zero.	29	205	330	460	
30. Enter the smaller of line 23 or line 28 here.	30	210	335	465	590

Complete lines 1 through 30 for all periods before continuing to Line 31.

		(A) April 15, 2014	(B) June 15, 2014	(C) Sept. 15, 2014	(D) Jan. 15, 2015
31. Enter amount from line 30 for each period.	31	210	335	465	590
32. Estimated tax paid and tax withheld. For column (A) only, also enter the amount from line 32 on line 36.	32	595	645	710	775
33. Enter amount, if any, from line 39 of the previous column.	33		650	715	780
34. Add lines 32 and 33 and enter total.	34		655	720	785
35. Add amounts on lines 37 and 38 of the previous column and enter total.	35		660	725	790
36. Subtract line 35 from line 34. (If zero or less, enter zero) For column (A) only, enter the amount from line 32.	36	600	665	730	795
37. Determine remaining underpayment from previous period. If amount on line 36 is zero, subtract line 34 from line 35 and enter the result; otherwise enter zero.	37	605	670	735	800
38. UNDERPAYMENT: If line 31 is more than or equal to line 36, subtract line 36 from line 31, then go to line 32 of the next column; otherwise go to line 39.	38	610	675	740	805
39. OVERPAYMENT: If line 36 is more than line 31, subtract line 31 from line 36, then go to line 32 of the next column.	39	615	680	745	810
40. PENALTY COMPUTATION: (Caution - ALL penalty computations start from the due date of the estimated tax payments)	40	(A) April 15, 2014	(B) June 15, 2014	(C) Sept. 15, 2014	(D) Jan. 15, 2015
41. Enter the date the payment was made or 4-15-2015, whichever is earlier.	41	620	685	750	815
42. Count the number of days between the dates on lines 40 and 41 and enter here.	42	625	690	755	820
43. Multiply the number of days by .00027397 for the penalty percentage.	43	630	695	760	825
44. Enter the amount from line 38 for each period.	44	635	700	765	830
45. Multiply the amount on line 44 by the percentage on line 43.	45	640	705	770	835
46. Total the amounts for each period on line 45. Enter the amounts here and on Form AR1000F/AR1000NR, line 50B or Form AR1002F/AR1002NR, line 37B.	46				840

IMPORTANT: You must enter exception code "6" in box 50A of Form AR1000F/AR1000NR or box 37A of Form AR1002F/AR1002NR.

**DIRECT DEPOSIT**

Primary Name

Social Security Number

To comply with banking rules the question below must be answered:

Will this refund go to an account outside the United States? • ☐ Yes • ☐ No 0100

If no, complete rest of form below. If yes, do not complete form. Direct deposits will not be deposited into accounts outside the United States; this includes Puerto Rico, Guam and the Virgin Islands.

If you would like your refund direct deposited, complete the banking information below:

Routing Number • 0110 Type of Account: 0105 • ☐ Checking or • ☐ Savings

Account Number • 0115

Note: Direct deposit is not available for amended returns.

Refunds that are not direct deposited because of institutional refusal, erroneous account or routing transit numbers, closed accounts, bank mergers or any other reason are issued as paper checks. While the State of Arkansas ordinarily processes a request for direct deposit, it reserves the right to issue a paper check and does not guarantee a specific date for deposit of the refund into the taxpayer's account. The State of Arkansas is not responsible for the misapplication of a direct deposit that results from error, negligence or malfeasance on the part of the taxpayer, the provider or preparer, financial institution or any of their agents.

Attach this form to the AR1000F/AR1000NR as the third page of your tax return. If you are filing Form AR1000S, attach it as the second page of your return.

**ARKANSAS INDIVIDUAL INCOME TAX
EARLY CHILDHOOD CERTIFICATION FORM**

Name of Facility <div align="center">0100</div>		Certification Number <div align="center">0105</div>
Address <div align="center">0110</div>		Date Certified <div align="center">0115</div>
City <div align="center">0120</div>	State <div align="center">0125</div>	Zip <div align="center">0130</div>

Name of Taxpayer		Social Security Number
Address		
City	State	Zip

Names of qualifying children or dependents:			
<div align="center">0170</div>		<div align="center">0180</div>	
<div align="center">0175</div>		<div align="center">0185</div>	
Total Expenditures	\$ <div align="center">0190</div>	Qualifying Expenditures	\$ <div align="center">0195</div>

INSTRUCTIONS

Attach this form and a copy of your federal Form 2441 to your Arkansas individual income tax return. Claim this credit on Form AR1000F/AR1000NR, Line 41 or Form AR1000S, Line 22.

Act 1268 of 1993 established a refundable credit for taxpayers who placed their children or dependents in a facility that had a certified early childhood program. The credit is equal to twenty percent (20%) of the federal child care credit. This Early Childhood Credit differs from the standard child care credit because it is refundable and the excess of the credit over the tax liability will be returned as an overpayment. To be able to claim the Early Childhood Credit, a qualified individual must meet all the requirements for claiming the federal child care credit and have incurred child care expenses at a facility which has an appropriate early childhood program certified by the Department of Education.

A taxpayer cannot claim both the standard child care credit and the Early Childhood Credit for the same expenses. If an individual has a federal child care credit that includes expenses from a facility that qualified for the Early Childhood Credit and expenses from a facility that only qualified for the standard child care credit, the credit must be prorated based on the number of days the child attended each facility.

1. Enter the number of days the child attended a facility with an appropriate early childhood program 1.

0200
2. Enter the number of days the child attended a facility without an appropriate early childhood program 2.

0205
3. Add the amounts on Line 1 and Line 2 to arrive at the total number of days the child attended a day care facility..... 3.

0210
4. Enter twenty percent (20%) of the federal credit for child and dependent care expenses from Federal Form 2441, Line 11..... 4.

0215
5. Divide Line 1 by Line 3. Round to the nearest whole percent..... 5.

0220
6. Multiply Line 4 by the decimal amount on Line 5.
Enter the results here and on Line 41 of Form AR1000F/AR1000NR or Line 22 of Form AR1000S..... 6.

0225

Complete Line 7 through Line 9 only if you had child care expenses at a facility that did not have an early childhood program.

7. Enter twenty percent (20%) of the federal credit for child and dependent care expenses from Federal Form 2441, Line 11..... 7.

0230
8. Divide Line 2 by Line 3. Round to the nearest whole percent..... 8.

0235
9. Multiply Line 7 by the decimal amount on Line 8.
Enter the results here and on Line 33 of Form AR1000F/AR1000NR or Line 17 of Form AR1000S..... 9.

0240



STATE OF ARKANSAS PARTNERSHIP RETURN

Jan. 1 - Dec. 31, 2014 or fiscal year beginning _____ and ending _____ 20____

Name ●	Federal Identification Number ●
Address ●	Type of business 100
City, State, ZIP ●	Number of partners ● 105

 Check applicable box 110 Initial Return ☐ Amended Return 115 Final Return

 Type entity 120 General Partnership ☐ Limited Partnership ☐ Limited Liability Company ☐ Limited Liability Partnership ☐ Other _____

INCOME			Federal		Arkansas	
1. Gross receipts or sales:.....	1	130	00	1	135	00
2. Cost of goods sold:.....	2	140	00	2	145	00
3. Gross profit from business:	3	150	00	3	155	00
4. Income from other partnerships or fiduciaries: (Attach schedule)	4	160	00	4	165	00
5. Interest and/or dividends: (Attach schedule)	5	170	00	5	175	00
6. Rental income: (Attach schedule)	6	180	00	6	185	00
7. Royalty income: (Attach schedule)	7	190	00	7	195	00
8. Farm income: (Attach schedule)	8	200	00	8	205	00
9. Capital gain or loss: (Attach schedule)	9	210	00	9	215	00
10. Other income: (Attach schedule)	10	220	00	10	225	00
11. Total Income: (Add Lines 3 through 10)	11	230	00	11	235	00

DEDUCTIONS			Federal		Arkansas	
12. Salaries of employees:.....	12	240	00	12	245	00
13. Guaranteed payments to partners:.....	13	250	00	13	255	00
14. Rent on business property:	14	260	00	14	265	00
15. Interest expense:.....	15	270	00	15	275	00
16. Taxes:.....	16	280	00	16	285	00
17. Bad debts: (Attach schedule)	17	290	00	17	295	00
18. Repairs:.....	18	300	00	18	305	00
19. Depreciation: (Attach schedule)	19	310	00	19	315	00
20. Depletion: (Attach schedule)	20	320	00	20	325	00
21. Retirement plan, etc.: (Attach schedule)	21	330	00	21	335	00
22. Other deductions: (Attach schedule)	22	340	00	22	345	00
23. Total Deductions: (Add Lines 12 through 22)	23	350	00	23	355	00
24. Net Income or loss: (Subtract Line 23 from Line 11)	24	360	00	24	365	00

PARTNERS' SHARES OF INCOME

NAME OF PARTNER	ADDRESS	CITY	STATE	ZIP	SSN	INCOME
A. 370	375				380	385 00
B. 390	395				400	405 00
C. 410	415				420	425 00
D. 430	435				440	445 00
E. 450	455				460	465 00

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Please Sign Here	Signature of general partner or limited liability company member		Date	
	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Paid Preparer's use only	Firm's name (or yours if self-employed) and address		EIN	May the Arkansas Revenue Agency discuss this return with the preparer shown to the left? <input type="checkbox"/> 125 <input type="checkbox"/> No



- A. Check method of accounting
470 Cash 475 Accrual 480 Other: (Specify) 485
- B. Are any partners in this partnership also partnerships? 490 ☐ Yes ☐ No
- C. Is this partnership a partner in another partnership? 495 ☐ Yes ☐ No

SCHEDULE A: COST OF GOODS SOLD

- | | | | |
|-----------------------------------------------------------------------------------------------|---|-----|----|
| 1. Inventory at beginning of year: | 1 | 500 | 00 |
| 2. Purchases less cost of items withdrawn for personal use: | 2 | 505 | 00 |
| 3. Cost of labor: | 3 | 510 | 00 |
| 4. Other costs: | 4 | 515 | 00 |
| 5. Total of Lines 1, 2, 3, and 4: | 5 | 520 | 00 |
| 6. Inventory at end of year: | 6 | 525 | 00 |
| 7. Cost of goods sold. Subtract Line 6 from Line 5. (Enter here and on Line 2, page 1): | 7 | 530 | 00 |
- 8a. Check all methods used for valuing closing inventory:
- 535 (i) Cost
- 540 (ii) Lower of cost or market
- 545 (iii) Other: (Specify method used and attach explanation) 550
- b. Check this box if there was a writedown of "subnormal" goods:8b 555
- c. Check this box if the LIFO Inventory Method was adopted this tax year for any goods (If checked, attach IRS Form 970):8c 560
- d. Do the rules of IRC Section 263A (for property produced or acquired for resale) apply to the partnership?565.8d ☐ Yes ☐ No
- e. Were there any changes in determining quantities, cost, or valuations between opening and closing inventories?
(If yes, attach explanation)570.8e ☐ Yes ☐ No

SCHEDULE B: BALANCE SHEET

ASSETS	BEGINNING OF YEAR		END OF YEAR	
Cash		575		580
Accounts Receivable	585		590	
Minus allowance for bad debts.....	595	600	605	610
Inventories		615		620
Government obligations.....		625		630
Other current assets		635		640
Mortgage and real estate loans		645		650
Other investments.....		655		660
Buildings and other depreciable assets.....	665		670	
Minus accumulated depreciation.....	675	680	685	690
Depletable assets	695		700	
Minus accumulated depletion.....	705	710	715	720
Other assets		725		730
TOTAL ASSETS.....		735		740
LIABILITIES AND CAPITAL	BEGINNING OF YEAR		END OF YEAR	
Accounts Payable		745		750
Mortgages, notes, and bonds payable.....		755		760
Other current liabilities		765		770
All non recourse loans		775		780
Other liabilities		785		790
Partners' capital accounts.....		795		800
TOTAL LIABILITIES AND CAPITAL.....		805		810

Mail return to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026

2014 AR1100CT

ARKANSAS CORPORATION

INCOME TAX RETURN

Tax Year year beginning 105 and ending 115

☐ INITIAL Return ☐ AMENDED Return ☐ FINAL Arkansas Return (Going Out of Business) ☐ Cooperative Association

FEIN 125 ☐ Check this box if Automatic Federal Extension Form 7004 filed 130 (See Instructions) ☐ Check this box if Arkansas Extension Form AR1155 filed 110 ☐ Check this box if Single Weighting Sales Factor 120

NAICS Code 135 Name ☐ Check this box if Name has changed from prior year Type of Corporation 100

Date of Incorporation 140 Address ☐ Check this box if Address has changed from prior year ☐ 5 Domestic (in state)

Date Began Business in AR 145 City State Zip Telephone Number ☐ 6 Foreign (out of state)

If you are a pass-through entity and are electing the "Check the Box" provision for state income tax purposes, check the type of entity and check one of the filing status boxes below: ☐ 7 LIMITED LIABILITY COMPANY ☐ 8 PARTNERSHIP 150

See Instructions, page 4

FILING STATUS 155 ☐ 1 CORPORATION OPERATING ONLY IN ARKANSAS ☐ 3 MULTISTATE CORPORATION - DIRECT ACCOUNTING (Prior written approval required for Direct Accounting)

(CHECK ONLY ONE BOX) ☐ 2 MULTISTATE CORPORATION - APPORTIONMENT ☐ 4 CONSOLIDATED RETURN: # of corp. entities in AR

Note: Attach completed copy of Federal Return and Sign Arkansas Return. (See Important Reminders)		ARKANSAS	
INCOME	9. Gross Sales: (Less returns and allowances)	9.	165 00
	10. Less Cost of Goods Sold:	10.	170 00
	11. Gross Profit: (Line 9 less Line 10).....	11.	175 00
	12. Dividends: (See Instructions page 7).....	12.	180 00
	13. Taxable Interest: (Attach AR1100REC).....	13.	185 00
	14. Gross Rents/Gross Royalties: (See Instructions page 7)	14.	190 00
	15. Gains or Losses:	15.	195 00
DEDUCTIONS	16. Other Income:	16.	200 00
	17. TOTAL INCOME: (Add Lines 11 through 16)	17.	205 00
	18. Compensation of Officers/Other Salaries and Wages: (See Instructions page 7)	18.	210 00
	19. Repairs:.....	19.	215 00
	20. Bad Debts:	20.	220 00
	21. Rent on Business Property:	21.	225 00
	22. Taxes: (Attach AR1100REC).....	22.	230 00
	23. Interest:	23.	235 00
	24. Contributions:	24.	240 00
	25. Depreciation: (Attach AR1100REC).....	25.	245 00
TAX COMPUTATION	26. Depletion:.....	26.	250 00
	27. Advertising:	27.	255 00
	28. Other Deductions: (Attach schedule).....	28.	260 00
	29. TOTAL DEDUCTIONS: (Add Lines 18 through 28)	29.	265 00
	30. Taxable Income Before Net Operating Losses: (Line 17 less Line 29).....	30.	270 00
	31. Net Operating Losses: (Adjust for Non-taxable Income)	31.	275 00
	32. Net Taxable Income: (Line 30 less Line 31 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income).....	32.	280 00
	33. Tax from Table: (Instruction Booklet, pages 20 and 21).....	33.	285 00
	34. Business Incentive Credits: (Attach all original certificates and Schedule AR1100BIC).....	34.	290 00
	35. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability).....	35.	295 00
	36. Estimated Tax Paid: (Including estimate carryforward from prior year)	36.	300 00
	37. Payment with Extension Request:	37.	305 00
	38. Amended Return Only: (Enter Net tax paid (or refunded) on previous returns(s) for this tax year).....	38.	310 00
	39. Overpayment: (Line 36 plus line 37 less line 35; plus or minus Line 38, if applicable).....	39.	315 00
	40. Amount Applied to 2015 Estimated Tax	40.	320 00
	41. Amount Applied to Check Off Contributions: (Attach AR1100CO).....	41.	325 00
	42. Amount to be Refunded: (Line 39 less Lines 40 and 41)	42.	330 00
	43. Tax Due: (Line 35 less Line 36 and 37; plus or minus Line 38, if applicable)	43.	335 00
	44. Interest on Tax Due:	44.	340 00
	45. Penalty for Late Filing or Payment: (See Instructions page 6).....	45.	345 00
	46. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3	46.	355 00
	47. Amount Due: (Add Lines 43 through 46)	47.	360 00

SCHEDULE A
Apportionment of Income
for Multistate Corporation

FEIN: _____

A. INCOME TO APPORTION:

1. Income per Federal Return: (Federal Form 1120, Line 28).....1.
2. Add Adjustments: (Attach schedule).....2.
3. Deduct Adjustments: (Attach schedule).....3.
4. TOTAL APPORTIONABLE INCOME:.....4.

NOTE: If all factors in Section B are 100%, do not complete Columns (A), (B), or (C). The return should be filed as a status 1, CORPORATION OPERATING ONLY IN ARKANSAS and complete all appropriate lines on page 1 of Form AR1100CT.

B. APPORTIONMENT FACTOR:

- | | (A)
Amounts in Arkansas | (B)
Total Amounts | (C)
Percentage (A) ÷ (B) |
|------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------|
| 1. Property Used in Business: | | | |
| a. Tangible Assets Used in Business and Inventories | | | |
| Less Construction in Progress: | | | |
| 1. Amount Beginning of Year:.....1. | <input type="text" value="385"/> <input type="text" value="00"/> | 1. <input type="text" value="390"/> <input type="text" value="00"/> | (Calculate to 6 places to the right of the decimal. Fill in all spaces.) |
| 2. Amount End of Year:.....2. | <input type="text" value="395"/> <input type="text" value="00"/> | 2. <input type="text" value="400"/> <input type="text" value="00"/> | |
| 3. Total: (Add Lines a1 and a2).....3. | <input type="text" value="405"/> <input type="text" value="00"/> | 3. <input type="text" value="410"/> <input type="text" value="00"/> | |
| 4. Average Tangible Assets: (Line 3 ÷ 2)4. | <input type="text" value="415"/> <input type="text" value="00"/> | 4. <input type="text" value="420"/> <input type="text" value="00"/> | |
| b. Rental Property: (8 times annual rent).....b. | <input type="text" value="425"/> <input type="text" value="00"/> | b. <input type="text" value="430"/> <input type="text" value="00"/> | <input type="text" value="999.99999"/> % |
| c. Average Value of Intangible Property:c. | | c. | (EXAMPLE) |
| (For Financial Institutions Only - Attach schedule) | <input type="text" value="435"/> <input type="text" value="00"/> | <input type="text" value="440"/> <input type="text" value="00"/> | |
| d. TOTAL PROPERTY: (Add Lines a4, b, and c).....d. | <input type="text" value="445"/> <input type="text" value="00"/> | d. <input type="text" value="450"/> <input type="text" value="00"/> | <input type="text" value="455"/> % |
| 2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income: | | | |
| a. TOTAL:.....a. | <input type="text" value="460"/> <input type="text" value="00"/> | a. <input type="text" value="465"/> <input type="text" value="00"/> | <input type="text" value="470"/> % |
| 3. Sales/Receipts: | | | |
| a. Destination Shipped From Within Arkansas:.....a. | <input type="text" value="475"/> <input type="text" value="00"/> | | |
| b. Destination Shipped From Without Arkansas:b. | <input type="text" value="480"/> <input type="text" value="00"/> | | |
| c. Origin Shipped From Within Arkansas to U.S. Govt: ...c. | <input type="text" value="485"/> <input type="text" value="00"/> | | |
| d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....d. | <input type="text" value="490"/> <input type="text" value="00"/> | | |
| e. Other Gross Receipts: (Attach schedule)e. | <input type="text" value="495"/> <input type="text" value="00"/> | | |
| f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e)f. | <input type="text" value="500"/> <input type="text" value="00"/> | f. <input type="text" value="505"/> <input type="text" value="00"/> | <input type="text" value="510"/> % |
| g. DOUBLE WEIGHTED: (Financial Institutions must use Single Weighted Factor) (Column C, Line 3f X 2)g. | | | <input type="text" value="515"/> % |
| 4. Sum of Percentages: (Single Weighted: Add Column C, Lines 1d, 2a and 3f) (Double Weighted: Add Column C, Lines 1d, 2a and 3g)4. | | | <input type="text" value="520"/> % |
| *5. Percentage Attributable to Arkansas:Line 4 <input type="text" value="525"/> Divided By* <input type="text" value="530"/> = 5. | | | <input type="text" value="535"/> % |

*For Part B, Line 5, Divide Line 4 by number of entries other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f).

NOTE: An entry other than zero in Part B, Column B, Line (3f), counts as two (2) entries unless using Single Weighted Factor.

C. ARKANSAS TAXABLE INCOME:

1. Income Apportioned to Arkansas: (Part A, Line 4) x (Part B, Line 5, Column C)1.
2. Add: Direct Income Allocated to Arkansas: (Attach schedule)2.
3. Less: Apportioned NOL to Arkansas: (See NOL Instructions, page 10, Attach AR1100NOL form).....3.
4. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on Line 32, page 1).....4.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, statements and documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGNATURE OF OFFICER	DATE	TITLE	FOR OFFICE USE ONLY
•			A •
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN	B •
		•	C
PREPARER'S PRINTED NAME		May the Arkansas Revenue Agency discuss this return with the preparer shown above?	
AREA CODE AND TELEPHONE NUMBER OF PREPARER		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			

2014 AR1100S
STATE OF ARKANSAS S CORPORATION
INCOME TAX RETURN

S

Tax Year beginning ☐ 145 ☐ 146 ☐ 147 ☐ 148 ☐ 149 ☐ 150 ☐ 151 ☐ 152 ☐ 153 ☐ 154 ☐ 155 ☐ 156 ☐ 157 ☐ 158 ☐ 159 ☐ 160 ☐ 161 ☐ 162 ☐ 163 ☐ 164 ☐ 165 ☐ 166 ☐ 167 ☐ 168 ☐ 169 ☐ 170 ☐ 171 ☐ 172 ☐ 173 ☐ 174 ☐ 175 ☐ 176 ☐ 177 ☐ 178 ☐ 179 ☐ 180 ☐ 181 ☐ 182 ☐ 183 ☐ 184 ☐ 185 ☐ 186 ☐ 187 ☐ 188 ☐ 189 ☐ 190 ☐ 191 ☐ 192 ☐ 193 ☐ 194 ☐ 195 ☐ 196 ☐ 197 ☐ 198 ☐ 199 ☐ 200 ☐ 201 ☐ 202 ☐ 203 ☐ 204 ☐ 205 ☐ 206 ☐ 207 ☐ 208 ☐ 209 ☐ 210 ☐ 211 ☐ 212 ☐ 213 ☐ 214 ☐ 215 ☐ 216 ☐ 217 ☐ 218 ☐ 219 ☐ 220 ☐ 221 ☐ 222 ☐ 223 ☐ 224 ☐ 225 ☐ 226 ☐ 227 ☐ 228 ☐ 229 ☐ 230 ☐ 231 ☐ 232 ☐ 233 ☐ 234 ☐ 235 ☐ 236 ☐ 237 ☐ 238 ☐ 239 ☐ 240 ☐ 241 ☐ 242 ☐ 243 ☐ 244 ☐ 245 ☐ 246 ☐ 247 ☐ 248 ☐ 249 ☐ 250 ☐ 251 ☐ 252 ☐ 253 ☐ 254 ☐ 255 ☐ 256 ☐ 257 ☐ 258 ☐ 259 ☐ 260 ☐ 261 ☐ 262 ☐ 263 ☐ 264 ☐ 265 ☐ 266 ☐ 267 ☐ 268 ☐ 269 ☐ 270 ☐ 271 ☐ 272 ☐ 273 ☐ 274 ☐ 275 ☐ 276 ☐ 277 ☐ 278 ☐ 279 ☐ 280 ☐ 281 ☐ 282 ☐ 283 ☐ 284 ☐ 285 ☐ 286 ☐ 287 ☐ 288 ☐ 289 ☐ 290 ☐ 291 ☐ 292 ☐ 293 ☐ 294 ☐ 295 ☐ 296 ☐ 297 ☐ 298 ☐ 299 ☐ 300 ☐ 301 ☐ 302 ☐ 303 ☐ 304 ☐ 305 ☐ 306 ☐ 307 ☐ 308 ☐ 309 ☐ 310 ☐ 311 ☐ 312 ☐ 313 ☐ 314 ☐ 315 ☐ 316 ☐ 317 ☐ 318 ☐ 319 ☐ 320 ☐ 321 ☐ 322 ☐ 323 ☐ 324 ☐ 325 ☐ 326 ☐ 327 ☐ 328 ☐ 329 ☐ 330 ☐ 331 ☐ 332 ☐ 333 ☐ 334 ☐ 335 ☐ 336 ☐ 337 ☐ 338 ☐ 339 ☐ 340 ☐ 341 ☐ 342 ☐ 343 ☐ 344 ☐ 345 ☐ 346 ☐ 347 ☐ 348 ☐ 349 ☐ 350 ☐ 351 ☐ 352 ☐ 353 ☐ 354 ☐ 355 ☐ 356 ☐ 357 ☐ 358 ☐ 359 ☐ 360 ☐ 361 ☐ 362 ☐ 363 ☐ 364 ☐ 365 ☐ 366 ☐ 367 ☐ 368 ☐ 369 ☐ 370 ☐ 371 ☐ 372 ☐ 373 ☐ 374 ☐ 375 ☐ 376 ☐ 377 ☐ 378 ☐ 379 ☐ 380 ☐ 381 ☐ 382 ☐ 383 ☐ 384 ☐ 385 ☐ 386 ☐ 387 ☐ 388 ☐ 389 ☐ 390 ☐ 391 ☐ 392 ☐ 393 ☐ 394 ☐ 395 ☐ 396 ☐ 397 ☐ 398 ☐ 399 ☐ 400 ☐ 401 ☐ 402 ☐ 403 ☐ 404 ☐ 405 ☐ 406 ☐ 407 ☐ 408 ☐ 409 ☐ 410 ☐ 411 ☐ 412 ☐ 413 ☐ 414 ☐ 415 ☐ 416 ☐ 417 ☐ 418 ☐ 419 ☐ 420 ☐ 421 ☐ 422 ☐ 423 ☐ 424 ☐ 425 ☐ 426 ☐ 427 ☐ 428 ☐ 429 ☐ 430 ☐ 431 ☐ 432 ☐ 433 ☐ 434 ☐ 435 ☐ 436 ☐ 437 ☐ 438 ☐ 439 ☐ 440 ☐ 441 ☐ 442 ☐ 443 ☐ 444 ☐ 445 ☐ 446 ☐ 447 ☐ 448 ☐ 449 ☐ 450 ☐ 451 ☐ 452 ☐ 453 ☐ 454 ☐ 455 ☐ 456 ☐ 457 ☐ 458 ☐ 459 ☐ 460 ☐ 461 ☐ 462 ☐ 463 ☐ 464 ☐ 465 ☐ 466 ☐ 467 ☐ 468 ☐ 469 ☐ 470 ☐ 471 ☐ 472 ☐ 473 ☐ 474 ☐ 475 ☐ 476 ☐ 477 ☐ 478 ☐ 479 ☐ 480 ☐ 481 ☐ 482 ☐ 483 ☐ 484 ☐ 485 ☐ 486 ☐ 487 ☐ 488 ☐ 489 ☐ 490 ☐ 491 ☐ 492 ☐ 493 ☐ 494 ☐ 495 ☐ 496 ☐ 497 ☐ 498 ☐ 499 ☐ 500 ☐ 501 ☐ 502 ☐ 503 ☐ 504 ☐ 505 ☐ 506 ☐ 507 ☐ 508 ☐ 509 ☐ 510 ☐ 511 ☐ 512 ☐ 513 ☐ 514 ☐ 515 ☐ 516 ☐ 517 ☐ 518 ☐ 519 ☐ 520 ☐ 521 ☐ 522 ☐ 523 ☐ 524 ☐ 525 ☐ 526 ☐ 527 ☐ 528 ☐ 529 ☐ 530 ☐ 531 ☐ 532 ☐ 533 ☐ 534 ☐ 535 ☐ 536 ☐ 537 ☐ 538 ☐ 539 ☐ 540 ☐ 541 ☐ 542 ☐ 543 ☐ 544 ☐ 545 ☐ 546 ☐ 547 ☐ 548 ☐ 549 ☐ 550 ☐ 551 ☐ 552 ☐ 553 ☐ 554 ☐ 555 ☐ 556 ☐ 557 ☐ 558 ☐ 559 ☐ 560 ☐ 561 ☐ 562 ☐ 563 ☐ 564 ☐ 565 ☐ 566 ☐ 567 ☐ 568 ☐ 569 ☐ 570 ☐ 571 ☐ 572 ☐ 573 ☐ 574 ☐ 575 ☐ 576 ☐ 577 ☐ 578 ☐ 579 ☐ 580 ☐ 581 ☐ 582 ☐ 583 ☐ 584 ☐ 585 ☐ 586 ☐ 587 ☐ 588 ☐ 589 ☐ 590 ☐ 591 ☐ 592 ☐ 593 ☐ 594 ☐ 595 ☐ 596 ☐ 597 ☐ 598 ☐ 599 ☐ 600 ☐ 601 ☐ 602 ☐ 603 ☐ 604 ☐ 605 ☐ 606 ☐ 607 ☐ 608 ☐ 609 ☐ 610 ☐ 611 ☐ 612 ☐ 613 ☐ 614 ☐ 615 ☐ 616 ☐ 617 ☐ 618 ☐ 619 ☐ 620 ☐ 621 ☐ 622 ☐ 623 ☐ 624 ☐ 625 ☐ 626 ☐ 627 ☐ 628 ☐ 629 ☐ 630 ☐ 631 ☐ 632 ☐ 633 ☐ 634 ☐ 635 ☐ 636 ☐ 637 ☐ 638 ☐ 639 ☐ 640 ☐ 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☐ 808 ☐ 809 ☐ 810 ☐ 811 ☐ 812 ☐ 813 ☐ 814 ☐ 815 ☐ 816 ☐ 817 ☐ 818 ☐ 819 ☐ 820 ☐ 821 ☐ 822 ☐ 823 ☐ 824 ☐ 825 ☐ 826 ☐ 827 ☐ 828 ☐ 829 ☐ 830 ☐ 831 ☐ 832 ☐ 833 ☐ 834 ☐ 835 ☐ 836 ☐ 837 ☐ 838 ☐ 839 ☐ 840 ☐ 841 ☐ 842 ☐ 843 ☐ 844 ☐ 845 ☐ 846 ☐ 847 ☐ 848 ☐ 849 ☐ 850 ☐ 851 ☐ 852 ☐ 853 ☐ 854 ☐ 855 ☐ 856 ☐ 857 ☐ 858 ☐ 859 ☐ 860 ☐ 861 ☐ 862 ☐ 863 ☐ 864 ☐ 865 ☐ 866 ☐ 867 ☐ 868 ☐ 869 ☐ 870 ☐ 871 ☐ 872 ☐ 873 ☐ 874 ☐ 875 ☐ 876 ☐ 877 ☐ 878 ☐ 879 ☐ 880 ☐ 881 ☐ 882 ☐ 883 ☐ 884 ☐ 885 ☐ 886 ☐ 887 ☐ 888 ☐ 889 ☐ 890 ☐ 891 ☐ 892 ☐ 893 ☐ 894 ☐ 895 ☐ 896 ☐ 897 ☐ 898 ☐ 899 ☐ 900 ☐ 901 ☐ 902 ☐ 903 ☐ 904 ☐ 905 ☐ 906 ☐ 907 ☐ 908 ☐ 909 ☐ 910 ☐ 911 ☐ 912 ☐ 913 ☐ 914 ☐ 915 ☐ 916 ☐ 917 ☐ 918 ☐ 919 ☐ 920 ☐ 921 ☐ 922 ☐ 923 ☐ 924 ☐ 925 ☐ 926 ☐ 927 ☐ 928 ☐ 929 ☐ 930 ☐ 931 ☐ 932 ☐ 933 ☐ 934 ☐ 935 ☐ 936 ☐ 937 ☐ 938 ☐ 939 ☐ 940 ☐ 941 ☐ 942 ☐ 943 ☐ 944 ☐ 945 ☐ 946 ☐ 947 ☐ 948 ☐ 949 ☐ 950 ☐ 951 ☐ 952 ☐ 953 ☐ 954 ☐ 955 ☐ 956 ☐ 957 ☐ 958 ☐ 959 ☐ 960 ☐ 961 ☐ 962 ☐ 963 ☐ 964 ☐ 965 ☐ 966 ☐ 967 ☐ 968 ☐ 969 ☐ 970 ☐ 971 ☐ 972 ☐ 973 ☐ 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☐ 1121 ☐ 1122 ☐ 1123 ☐ 1124 ☐ 1125 ☐ 1126 ☐ 1127 ☐ 1128 ☐ 1129 ☐ 1130 ☐ 1131 ☐ 1132 ☐ 1133 ☐ 1134 ☐ 1135 ☐ 1136 ☐ 1137 ☐ 1138 ☐ 1139 ☐ 1140 ☐ 1141 ☐ 1142 ☐ 1143 ☐ 1144 ☐ 1145 ☐ 1146 ☐ 1147 ☐ 1148 ☐ 1149 ☐ 1150 ☐ 1151 ☐ 1152 ☐ 1153 ☐ 1154 ☐ 1155 ☐ 1156 ☐ 1157 ☐ 1158 ☐ 1159 ☐ 1160 ☐ 1161 ☐ 1162 ☐ 1163 ☐ 1164 ☐ 1165 ☐ 1166 ☐ 1167 ☐ 1168 ☐ 1169 ☐ 1170 ☐ 1171 ☐ 1172 ☐ 1173 ☐ 1174 ☐ 1175 ☐ 1176 ☐ 1177 ☐ 1178 ☐ 1179 ☐ 1180 ☐ 1181 ☐ 1182 ☐ 1183 ☐ 1184 ☐ 1185 ☐ 1186 ☐ 1187 ☐ 1188 ☐ 1189 ☐ 1190 ☐ 1191 ☐ 1192 ☐ 1193 ☐ 1194 ☐ 1195 ☐ 1196 ☐ 1197 ☐ 1198 ☐ 1199 ☐ 1200 ☐ 1201 ☐ 1202 ☐ 1203 ☐ 1204 ☐ 1205 ☐ 1206 ☐ 1207 ☐ 1208 ☐ 1209 ☐ 1210 ☐ 1211 ☐ 1212 ☐ 1213 ☐ 1214 ☐ 1215 ☐ 1216 ☐ 1217 ☐ 1218 ☐ 1219 ☐ 1220 ☐ 1221 ☐ 1222 ☐ 1223 ☐ 1224 ☐ 1225 ☐ 1226 ☐ 1227 ☐ 1228 ☐ 1229 ☐ 1230 ☐ 1231 ☐ 1232 ☐ 1233 ☐ 1234 ☐ 1235 ☐ 1236 ☐ 1237 ☐ 1238 ☐ 1239 ☐ 1240 ☐ 1241 ☐ 1242 ☐ 1243 ☐ 1244 ☐ 1245 ☐ 1246 ☐ 1247 ☐ 1248 ☐ 1249 ☐ 1250 ☐ 1251 ☐ 1252 ☐ 1253 ☐ 1254 ☐ 1255 ☐ 1256 ☐ 1257 ☐ 1258 ☐ 1259 ☐ 1260 ☐ 1261 ☐ 1262 ☐ 1263 ☐ 1264 ☐ 1265 ☐ 1266 ☐ 1267 ☐ 1268 ☐ 1269 ☐ 1270 ☐ 1271 ☐ 1272 ☐ 1273 ☐ 1274 ☐ 1275 ☐ 1276 ☐ 1277 ☐ 1278 ☐ 1279 ☐ 1280 ☐ 1281 ☐ 1282 ☐ 1283 ☐ 1284 ☐ 1285 ☐ 1286 ☐ 1287 ☐ 1288 ☐ 1289 ☐ 1290 ☐ 1291 ☐ 1292 ☐ 1293 ☐ 1294 ☐ 1295 ☐ 1296 ☐ 1297 ☐ 1298 ☐ 1299 ☐ 1300 ☐ 1301 ☐ 1302 ☐ 1303 ☐ 1304 ☐ 1305 ☐ 1306 ☐ 1307 ☐ 1308 ☐ 1309 ☐ 1310 ☐ 1311 ☐ 1312 ☐ 1313 ☐ 1314 ☐ 1315 ☐ 1316 ☐ 1317 ☐ 1318 ☐ 1319 ☐ 1320 ☐ 1321 ☐ 1322 ☐ 1323 ☐ 1324 ☐ 1325 ☐ 1326 ☐ 1327 ☐ 1328 ☐ 1329 ☐ 1330 ☐ 1331 ☐ 1332 ☐ 1333 ☐ 1334 ☐ 1335 ☐ 1336

SCHEDULE A
Apportionment Of Income
For Multistate Corporation

FEIN:

A. INCOME TO APPORTION:		
1. Income: (Enter amount from page 1, Line 27, Total Column).....1.	425	00
2. Interest Income:(Attach schedule).....2.	430	00
3. Dividend Income: (Attach schedule).....3.	435	00
4. Net Income (loss) from rental activities and Royalties: (Attach schedule).....4.	440	00
5. Net capital gain (loss) not listed on page 1: (Attach schedule).....5.	445	00
6. Other income (loss): (Attach schedule).....6.	450	00
7. Total Income: (Add Lines 1 through 6 and enter here).....7.	455	00
8. Charitable Contributions: (Attach schedule).....8.	460	00
9. Section 179 expense deduction: (Attach schedule).....9.	465	00
10. Other expenses (adjustments) not included elsewhere: (Attach schedule).....10.	470	00
11. Total deductions: (Add Lines 8 through 10 and enter here).....11.	475	00
12. TOTAL APPORTIONABLE INCOME: (Subtract Line 11 from Line 7).....12.	480	00
B. APPORTIONMENT FACTOR:		
1. Property used in the Production of Business Income:	(A) Amounts in Arkansas	(B) Total Amounts
a. Tangible Assets used in Business and Inventories		
Less Construction in Progress		
1. Amount at the Beginning of Year.....1.	485	00
2. Amount at the End of Year.....2.	495	00
3. Total: (Add Lines a1 and a2).....3.	505	00
4. Average Tangible Assets: (Line a3 divided by 2).....4.	515	00
b. Rented Property: (8 X net annual rent).....b.	525	00
c. Average Value of Intangible Property:.....c.	705	00
(For Financial Institutions Only - Attach schedule)		
d. TOTAL PROPERTY: (Add Lines a4, b and c).....d.	535	00
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:		
a. TOTAL:.....a.	550	00
3. Sales / Receipts:		
a. Destination Shipped From Within Arkansas:.....a.	565	00
b. Destination Shipped From Without Arkansas:.....b.	570	00
c. Origin Shipped From Within Arkansas to U. S. Govt:.....c.	575	00
d. Origin Shipped From Within Arkansas to		
Other Non-taxable Jurisdictions:.....d.	580	00
e. Other Business Gross Receipts:.....e.	585	00
(Interest, Dividends, Rents, Gains, etc. Attach Schedule)		
f. TOTAL SALES: (Add Lines 3a through 3e).....f.	590	00
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (Financial Institutions must use Single Weighted Factor).....g.		
4. Sum of the Percentages: (Add Column C, Lines 1c, 2a, and 3g).....4.		
*5. Percentage Attributable to Arkansas:.....Line 4	615	%
* For Part B, Line 5, divide Line 4 by the number of entries other than zero which you make on Part B, Column B, Lines (1c), (2a), and (3f). Note: An entry other than zero in Part B, Column B, Line 3g, counts as two (2) entries.		
C. ARKANSAS TAXABLE INCOME:		
1. Income Apportioned to Arkansas: (Multiply Part A, Line 12 by Part B, Line 5).....1.	630	00
2. Add: Direct Income Allocated to Arkansas: (Attach schedule).....2.	635	00
3. TOTAL INCOME TAXABLE TO ARKANSAS:(Enter here and on page 1, line 27, Arkansas Column).....3.	640	00
SCHEDULE D - Capital Gains Tax		
A. TAX IMPOSED ON CERTAIN CAPITAL GAINS:		
1. Taxable Income: (See Instructions; Attach computation schedule).....1.	645	00
2. Enter tax on Line 1 amount: (See Instructions for computation of tax).....2.	650	00
3. Net long-term capital gain reduced by net short-term capital loss: (If Multistate, multiply by apportionment factor, Part B, Line 5 above).....3.	655	00
4. Statutory minimum:.....4.	\$25,000	00
5. Subtract Line 4 from Line 3:.....5.	660	00
6. Tax: (Enter 6.5% of Line 5).....6.	665	00
7. Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S).....7.	670	00
B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS:		
1. Taxable Income: (See Instructions; Attach computation schedule).....1.	675	00
2. Recognized built-in gain: (If Multistate, multiply by apportionment factor, Part B, Line 5 above).....2.	680	00
3. Enter smaller of Line 1 or 2:.....3.	685	00
4. Section 1374(b)(2) deduction:.....4.	690	00
5. Subtract Line 4 from Line 3: (If zero or less, enter zero here and on Line 6 below).....5.	695	00
6. Enter 6.5% of Line 5: (Enter here and on Line 29, page 1, Form AR1100S).....6.	700	00

ARKANSAS CORPORATION INCOME TAX RECONCILIATION SCHEDULE

NAME _____

FEIN _____

PART A: INTEREST INCOME

1. FEDERAL FORM 1120 LINE 5 INTEREST INCOME	1. •	100	00
2. ADD: NON-ARKANSAS MUNICIPAL INTEREST INCOME	2. •	105	00
3. LESS: U.S. OBLIGATION INTEREST INCOME (Attach Schedule)	3. •	110	00
4. ARKANSAS TAXABLE INTEREST INCOME: (ENTER HERE AND ON LINE 13, FORM AR1100CT).....	4. •	115	00

PART B: TAXES DEDUCTION

1. FEDERAL FORM 1120 LINE 17 TAXES AND LICENSE DEDUCTION.....	1. •	120	00
2. ADD: FOREIGN TAXES NOT INCLUDED ON FORM 1120 LINE 17.....	2. •	125	00
3. LESS: ARKANSAS CORPORATION INCOME TAXES.....	3. •	130	00
4. ARKANSAS DEDUCTION FOR TAXES: (ENTER HERE AND ON LINE 22, FORM AR1100CT)	4. •	135	00

PART C: DEPRECIATION DEDUCTION

1. FEDERAL FORM 1120 LINE 20 DEPRECIATION DEDUCTION	1. •	180	00
2. PLUS: FEDERAL DEPRECIATION INCLUDED IN COST OF GOODS SOLD OR ELSEWHERE ...	2. •	185	00
3. TOTAL FEDERAL DEPRECIATION (Line 22 of Form 4562)	3. •	140	00
4. LESS: FEDERAL FORM 4562 LINE 12 SECTION 179 DEDUCTION	4. •	145	00
5. LESS: FEDERAL FORM 4562 LINE 14 BONUS DEPRECIATION	5. •	150	00
6. LESS: FEDERAL FORM 4562 LINE 25 BONUS DEPRECIATION	6. •	155	00
7. ADD: ARKANSAS ALLOWABLE SECTION 179 DEDUCTION	7. •	160	00
8. ADD OR SUBTRACT ARKANSAS DEPRECIATION ADJUSTMENT (Attach Schedule)	8. •	165	00
9. CAPITAL GAIN OR LOSS ADJUSTMENT FOR BASIS DIFFERENCE (Attach Schedule)	9. •	170	00
10. ARKANSAS TOTAL DEPRECIATION DEDUCTION.....	10. •	175	00
11. LESS: ARKANSAS DEPRECIATION IN COST OF GOODS SOLD OR ELSEWHERE	11. •	190	00
12. ARKANSAS DEPRECIATION DEDUCTION (ENTER HERE AND ON LINE 25, Form AR1100CT)	12. •	195	00

This schedule is to be attached to the Arkansas AR1100CT Corporate Income Tax form to reconcile Federal and Arkansas Interest Income on Line 13, Tax Expense Deduction on Line 22 and Depreciation Expense Deduction on Line 25. Refer to Instructions on page 7 of the 2014 Corporation Income Tax Instructions.

ARKANSAS CORPORATION INCOME TAX SCHEDULE OF BUSINESS INCENTIVE TAX CREDITS

Name _____ Entity FEIN _____

Parent Name If Filing Consolidated _____

Parent FEIN If Filing Consolidated _____

This AR1100BIC form must be used when a Corporation is claiming an income tax credit on their AR1100CT Corporation Income Tax Return. If filing as an Arkansas Consolidated Group, each eligible member of the group, including the Parent claiming a BIC income tax credit must complete a separate AR1100-BIC form. Each member's separate income tax credit claimed on the member's AR1100BIC form must be consolidated on the Group's AR1100BIC form and entered on Line 7 of the form. The Group's total income tax credit amount claimed will be entered on Line 34 of the Group's AR1100CT form.

Recent legislation amended, increased, or extended some of the provisions for Business Incentives and Tax Credits. A summary of the Business Incentive and Tax Credit Programs can be found at www.arkansas.gov/dfa. If you have questions, please contact the Tax Credits/Special Refunds Section at (501) 682-7106

(ATTACH CERTIFICATE(S) TO AR1100CT)

See below for Business Incentive Tax Credit codes.

1.	BIC Code	100	Amount	105	00
2.	BIC Code	110	Amount	115	00
3.	BIC Code	120	Amount	125	00
4.	BIC Code	130	Amount	135	00
5.	BIC Code	140	Amount	145	00
6.	BIC Code	150	Amount	155	00

7. TOTAL CREDITS: (Add amounts from 1-6) Enter total here and on Line 34, AR1100CT 7 • 160 00

Attach a separate AR1100BIC Form for each eligible member, including the eligible Parent, of the Arkansas Consolidated Group

BUSINESS INCENTIVE CREDIT TYPES

BIC
Code Credit Type

0001....Advantage Arkansas
0002....Affordable Housing
0003....Ark Plus
0004....Ark Plus 50% Technology-Based
0005....Ark Plus 75% Technology-Based
0006....Ark Plus 100% Technology-Based
0007....Biotechnology Development
0008....Capital Development Company
0009....Child Care Facility
0010....Coal Mining Producing and Extracting
0011....Delta Geotourism
0012....Economic Development Act
0013....Enterprise Zone
0014....Equipment Donation/Sale
0015....Equity Investment Incentive
0016....Existing Workforce Training
0017....Family Savings Initiative Act
0018....Historic Rehabilitation
0019....Low Income Housing
0020....Public Roads Incentive
0021....Research Park Authority
0022....Research and Development with Universities

BIC
Code Credit Type

0023....In-House Research Income Tax Credit
0024....In-House Research by Targeted Business Income Tax Credit
0025....In-House Research Area of Strategic Value Income Tax Credit
0026....Qualified Research
0027....Rice Straw
0028....Tourism Development
0029....Tuition Reimbursement Program
0030....Targeted Business Payroll
0031....Venture Capital Investment
0032....Youth Apprenticeship
0033....Youth Apprenticeship Work Base Learning
0034....Waste Reduction, Reuse or Recycle Equipment (3 yr carryforward)
0035....Water Impounded Outside Critical
0036....Water Impounded Within Critical
0037....Water Surface Outside Critical
0038....Water Surface Inside Critical
0039....Water Surface Inside Critical-Industrial or Commercial
0040....Water Land Leveling
0041....Wetland Riparian Zone Creation/Restoration
0042....Wetland Riparian Zone Conservation
0043....Central Business Improvement District Rehab and Dev
0044....Biodiesel Incentive Credit
0045....Recycle Equipment for Steel Manufacturer

STATE OF ARKANSAS
SCHEDULE OF CHECK-OFF CONTRIBUTIONS
CORPORATION INCOME TAX RETURN
ATTACH IMMEDIATELY AFTER SCHEDULE A OF ARKANSAS FORM AR1100CT

NAME _____ FEIN _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

INSTRUCTIONS: Check the appropriate box and then enter the designated amount for each check-off in the box provided. Total your contributions and enter the amount in Box I. *CONTRIBUTIONS ARE LIMITED TO WHOLE DOLLAR AMOUNTS ONLY.*

FOR TAXPAYERS THAT ARE DUE A REFUND: This schedule must be attached to any return claiming a check-off contribution. Enter the amount from Box I (*Total Check Off Contribution*) from this schedule on Line 41 of the AR1100CT. The total amount you contribute will reduce your refund by a corresponding amount. If this schedule is not attached to your AR1100CT or if the amount in Box I is not entered on Line 41 of the AR1100CT, then your contribution will not be recognized and the amount will be refunded to you.

FOR TAXPAYERS THAT OWE ADDITIONAL TAXES: Detach this schedule and submit a separate check for the amount of your check-off contributions. Mail to: Arkansas Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919

A. ARKANSAS DISASTER RELIEF PROGRAM. CLS 1162

\$ 0180

0150 \$1 0155 \$5 0160 \$10 0415 \$20 0165 0170 0175 Your Total Refund
Write in Amount

B. U.S. OLYMPIC COMMITTEE PROGRAM. CLS 1145

\$ 0215

0185 \$1 0190 \$5 0195 \$10 0200 0205 0210 Your Total Refund
Write in Amount

C. ARKANSAS SCHOOL FOR THE BLIND/SCHOOL FOR THE DEAF. CLS 1164

\$ 0250

0220 \$1 0225 \$5 0230 \$10 0235 0240 0245 Your Total Refund
Write in Amount

D. BABY SHARON'S CHILDREN'S CATASTROPHIC ILLNESS PROGRAM. CLS 1144

\$ 0285

0255 \$1 0260 \$5 0265 \$10 0410 \$20 0270 0275 0280 Your Total Refund
Write in Amount

E. ORGAN DONOR AWARENESS EDUCATION PROGRAM. CLS 1146

\$ 0320

0290 \$1 0295 \$5 0300 \$10 0305 0310 0315 Your Total Refund
Write in Amount

F. MILITARY FAMILY RELIEF PROGRAM. CLS 1147

\$ 0395

0360 \$1 0365 \$5 0370 \$10 0375 \$20 0380 0385 0390 Your Total Refund
Write in Amount

G. AREA AGENCIES ON AGING PROGRAM. CLS 1149

\$ 0355

0325 \$1 0330 \$5 0335 \$10 0340 0345 0350 Your Total Refund
Write in Amount

H. NEWBORN UMBILICAL CORD BLOOD INITIATIVE. CLS 1180

\$ 0450

0415 \$1 0420 \$5 0425 \$10 0430 \$20 0435 0440 0445 Your Total Refund
Write in Amount

I. TOTAL CHECK OFF CONTRIBUTION.

\$ 400

AR2220

State of Arkansas

UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS

CORPORATION	FEIN
-------------	------

PART 1.DETERMINING TAX AMOUNT REQUIRED TO BE ESTIMATED (Round all entries to whole dollars)

1. Tax Liability for Year Ending 100 : (Enter amount from appropriate line on Arkansas return, AR1100CT) (If Line 1 is \$1,000 or less, you are not subject to an underestimation penalty)	105	00
2. (a) 90% of Line 1:	110	00
(b) Prior Year Tax Liability: (Enter amount from appropriate line on prior year Arkansas return)	115	00
3. Enter Lesser of 2(a) or 2(b): (Divide entry by 4 for Part 2 Lines 2, 5, 8, and 11)	120	00
4. Total Estimated Tax Paid: (Including estimate carryforward from prior year)	125	00

(If Line 4 is equal to or greater than Line 3 you are not subject to an underestimation penalty, **provided** the correct amount of quarterly estimated tax payments, as entered in Part 2, Lines 2, 5, 8, and 11, were timely filed and paid.)

PART 2.COMPUTATION OF UNDERESTIMATED PENALTY (Round all entries to whole dollars)

NOTE: Complete Columns A and B first, Column C second, Column D third, and Column E fourth.	A Date	B Amounts Enter pmts. as (-)	C Cumulative Underpay (+) Overpay (-)	D Days Col. C (+) Amts. Only	E Penalty Col. C X Col. D X .00027397
1. Estimated Credit Carryforwards and Payments made on or before the 1 st Quarter Due Date:	130	< 135 >			
2. Required 1 st Quarter Estimated Payment:	140	145	B1+B2=	A3-A2=	155 160
3. Est. Pmt. Made after Col. A, Ln.2 and on or before Col. A, Ln. 5. If blank, enter Col. A, Ln. 5 date in Col. A:	165	< 170 >	C2+B3=	A4-A3=	180 185
4. Est. Pmt. Made after Col. A, Ln. 3 and on or before Col. A, Ln. 5. If blank, enter Col. A, Ln. 5 date in Col. A:	190	< 195 >	C3+B4=	A5-A4=	205 210
5. Required 2 nd Quarter Estimated Payment:	215	220	C4+B5=	A6-A5=	230 235
6. Est. Pmt. Made after Col. A, Ln. 5 and on or before Col. A, Ln. 8. If blank, enter Col. A, Ln. 8 date in Col. A:	240	< 245 >	C5+B6=	A7-A6=	255 260
7. Est. Pmt. Made after Col. A, Ln. 6 and on or before Col. A, Ln. 8. If blank, enter Col. A, Ln. 8 date in Col. A:	265	< 270 >	C6+B7=	A8-A7=	280 285
8. Required 3 rd Quarter Estimated Payment:	290	295	C7+B8=	A9-A8=	305 310
9. Est. Pmt. made after Col. A, Ln. 8 and on or before Col. A, Ln. 11. If blank, enter Col. A, Ln. 11 date in Col. A:	315	< 320 >	C8+B9=	A10-A9=	330 335
10. Est. Pmt. made after Col. A, Ln. 9 and on or before Col. A, Ln. 11. If blank, enter Col. A, Ln. 11 date in Col. A:	340	< 345 >	C9+B10=	A11-A10=	355 360
11. Required 4 th Quarter Estimated Payment:	365	370	C10+B11=	A12-A11=	380 385
12. Est. Pmt. made after Col. A, Ln. 11 and on or before Col. A, Ln. 14. If blank, enter Col. A, Ln. 14 date in Col. A:	390	< 395 >	C11+B12=	A13-A12=	405 410
13. Est. Pmt. made after Col. A, Ln. 12 and on or before Col. A, Ln. 14. If blank, enter Col. A, Ln. 14 date in Col. A:	415	< 420 >	C12+B13=	A14-A13=	430 435
14. Earlier of the Income Tax Return Due Date or the Income Tax Return Filed Date with complete Tax Payment:	440		Total Penalty (Total Col. E): 445		

PART 3. IF YOU ARE CLAIMING ONE OF THE EXCEPTIONS LISTED BELOW, CHECK THE CORRESPONDING NUMBER BOX AND ENTER THAT NUMBER IN THE BOX PROVIDED ON LINE 46 OF FORM AR1100CT.

Exceptions:

450

- ☐ (1) Taxpayers whose income from farming for the tax year can reasonably be expected to amount to at least two thirds (2/3) of the total gross income from all sources for the tax year, may file such declaration and pay the estimated tax on or before the 15th day of the 2nd month after the close of the tax year, or in lieu of filing any declaration, may file an income tax return and pay the tax on or before the 15th day of the 3rd month after the close of the tax year.
- ☐ (2) In lieu of filing the 4th quarter installment the taxpayer may file an income tax return and pay the tax on or before January 31st or on the last day of the first month after the close of the tax year.
- ☐ (3) No penalty shall be imposed for a tax year if:
- (1) the preceding tax year was a tax year of 12 months, and
 - (2) the taxpayer did not have a tax liability for the preceding tax year, and
 - (3) the taxpayer was a resident of Arkansas throughout the preceding tax year.
- ☐ (4) No penalty shall be imposed with respect to any underpayment to the extent that the Commissioner of Revenue determines that by reasons of casualty, disaster, or other unusual circumstances the imposition of such penalty would be against equity and good conscience.
- ☐ (5) No penalty shall be imposed with respect to any underestimate or underpayment if the Commissioner determines that:
- (1) the taxpayer
 - (i) retired after having attained age 62, or
 - (ii) became disabled, in the tax year for which such estimated payments were required to be made or in the tax year preceding such tax year and,
 - (2) such underpayment was due to reasonable cause and not to willful neglect.
- ☐ (6) Taxpayers with varied income may benefit by computing the ten percent (10%) penalty on an annualized basis. The penalty is computed using Form AR2220A which must be submitted with Form AR1100CT. If penalty is computed using Form 2220A, write 6 in Box on Line 46 on Form AR1100CT.

Attach Completed Form AR2220A if Computing Penalty on Annualized Basis

AR2220A

State of Arkansas Annualized Income For Underpayment of Estimated Tax by Corporations

Tax Year beginning ____ / ____ / ____ and ending ____ / ____ / ____

CORPORATION		FEIN			
PART 1 Annualized Income Method		(A)	(B)	(C)	(D)
		Period			
			First 3 months	First 6 months	First 9 months
1. Enter taxable income for each period: <i>(Attach Quarterly Income Statement)</i>	1		140	195	250
2. Annualization amounts:	2		4	2	1.33333
3. Annualized taxable income: <i>(Line 1 x Line 2)</i>	3		145	200	255
		Period			
		First 3 months	First 5 months	First 8 months	First 11 Months
4. Enter taxable income for each period: <i>(Attach Quarterly Income Statement)</i>	4	100	150	205	260
5. Annualization amounts:	5	4.0	2.4	1.5	1.09091
6. Annualized taxable income: <i>(Line 4 x Line 5)</i>	6	105	155	210	265
7. Adjusted annualized taxable income: <i>(In Column (A), enter the amount from Line 6, Column (A). In Columns (B), (C), and (D), enter the smaller of the amounts in each column on Line 3 or Line 6)</i>	7	110	160	215	270
8. Tax: Compute tax from Tax Table on amount in each Column on Line 7.	8	115	165	220	275
9. Business and Incentive Credit: <i>(Enter one-fourth (1/4) of Business and Incentive Credits as allowed on AR1100CT, Line 34, for each period)</i>	9	120	170	225	280
10. Total tax after credit: <i>(Line 8 less Line 9, if zero or less, enter zero)</i>	10	125	175	230	285
11. Applicable percentage:	11	22.5%	45%	67.5%	90%
12. Annualized tax: <i>(Line 10 x Line 11)</i>	12	130	180	235	290
13. Add the amounts in all preceding columns of Line 20: <i>(See Instructions)</i> Note: Complete Col. (A) before Col. (B), (B) before (C), and (C) before (D).	13		185	240	295
14. Adjusted Annualized Tax: <i>(Line 12 less Line 13, if zero or less, enter zero)</i>	14	135	190	245	300
PART 2 Required Estimates		(A)	(B)	(C)	(D)
		Period			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
15. Adjusted Annualized Tax: <i>(Enter the amounts in each Column from Line 14)</i>	15	135	190	245	300
16. Divide Line 3, Form AR2220 by 4 and enter the result in each Column:	16	305	325	350	375
17. Enter the amount from Line 19 of the preceding column:	17		330	355	380
18. Add Line 16 and 17:	18	310	335	360	385
19. If Line 18 is more than Line 15, subtract Line 15 from Line 18, otherwise enter zero:	19	315	340	365	
20. Required Estimates: Enter the smaller of Line 15 or Line 18 here and on Form AR2220, Column B, Line 2, 5, 8, and 11.	20	320	345	370	390



STATE OF ARKANSAS FIDUCIARY RETURN

For 2014 or fiscal year beginning _____ and ending _____ 20 ____

Name of estate or trust •		Federal Identification Number •		Type of entity: <div style="border: 1px solid black; padding: 2px; display: inline-block;">0105</div> Complex trust ESBT Grantor trust Charitable trust Bankruptcy estate Pooled income fund			
Name and title of fiduciary or trustee •		Date trust created 0100					
Mailing address •		• <div style="border: 1px solid black; padding: 2px; display: inline-block;">0110</div> eral ed					
City, state and ZIP code •							
<input type="checkbox"/> <div style="border: 1px solid black; padding: 2px; display: inline-block;">0115</div> RN • <input type="checkbox"/> AMENDED RETURN • <input type="checkbox"/> FINAL RETURN		A. ALL INCOME		B. ARKANSAS INCOME			
Income	1. Interest income:.....	1	0120	00	1	0125	00
	2. Ordinary dividends:.....	2	0130	00	2	0135	00
	3. Net profit from trade or business: (attach schedule).....	3	0140	00	3	0145	00
	4. Capital gains: (see instructions).....	4	0150	00	4	0155	00
	5. Rents, royalties, partnerships, other estates and trusts, etc: (attach schedule).....	5	0160	00	5	0165	00
	6. Farm income: (attach schedule).....	6	0170	00	6	0175	00
	7. Other income:.....	7	0180	00	7	0185	00
	8. TOTAL INCOME: (add Lines 1 through 7).....	8	0190	00	8	0195	00
Deductions	9. Taxes:.....	9	0200	00	9	0205	00
	10. Interest:.....	10	0210	00	10	0215	00
	11. Charitable contributions:.....	11	0220	00	11	0225	00
	12. Fees: (fiduciary/attorney/accountant/preparer).....	12	0230	00	12	0235	00
	13. Other deductions:.....	13	0240	00	13	0245	00
	14. Total deductions: (add Lines 9 through 13).....	14	0250	00	14	0255	00
	15. Adjusted income before distributions: (subtract Line 14 from Line 8).....	15	0260	00	15	0265	00
	16. Amounts to be distributed to beneficiaries:.....	16	0270	00	16	0275	00
17. Adjusted income after distributions: (subtract Line 16 from Line 15).....	17	0280	00	17	0285	00	
18. Standard deduction:.....	18			18	2000	00	
19. NET TAXABLE INCOME: (subtract Line 18 from Line 17).....	19			19	0290	00	
Tax and Payments	20. TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line 19, Column B:.....	20			20	0295	00
	21. Personal tax credit:.....	21	26	00			
	22. Other state tax credit:.....	22	0300	00			
	23. Business Incentive Tax Credit: (attach AR1000TC).....	23	0305	00			
	24. TOTAL CREDITS: (add Lines 21 through 23).....	24	0310	00			
	25. NET TAX: (subtract Line 24 from Line 20).....	25	0315	00			
	26. Arkansas income tax withheld: (attach AR1099PT and/or 1099R).....	26	0320	00			
	27. Estimated tax paid or credit brought forward from last year:.....	27	0325	00			
	28. Tax paid with extension:.....	28	0330	00			
	29. Payments made with or after the filing of original return: (see instructions).....	29	0335	00			
	30. Total payments: (add Lines 26 through 29).....	30	0340	00			
	31. Overpayments received: (see instructions).....	31	0345	00			
	32. NET PAYMENTS: (subtract Line 31 from Line 30).....	32	0350	00			
	33. Amount of overpayment: (if Line 32 is greater than Line 25, enter difference).....	33	0355	00			
	34. Amount to be applied to 2015 estimated tax:.....	34	0360	00			
35. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33).....	35	0365	00				
36. AMOUNT DUE: (if Line 32 is less than Line 25, enter difference).....	36	0370	00				
37. Attach Form AR2210 or AR2210A. If required, enter <div style="border: 1px solid black; padding: 2px; display: inline-block;">0380</div> 37A • <input type="checkbox"/> Penalty 37B • <div style="border: 1px solid black; padding: 2px; display: inline-block;">0385</div> 00	37						
Attach Form AR1002V to your payment. To pay by credit card see instructions.					37C	0390	00
Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, the statements are true and complete.							
Fiduciary/trustee's signature _____		Date _____		May the Arkansas Revenue Agency discuss this return with the preparer shown above? <input type="checkbox"/> Yes <input type="checkbox"/> No OFFICE USE ONLY A •			
Preparer's signature _____		Date _____					
Name _____		ID/SSN • _____					
Address _____		City, state, and ZIP _____					



Schedule A: Capital Gains Worksheet (Attach Federal Schedule D)

In Arkansas only 70% of net long term capital gain is taxed. 100% of short term capital gains is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete this worksheet if you have a **NET CAPITAL GAIN OR LOSS** reported on federal Schedule D, federal Form 1041. **The amount of capital loss that may be deducted after offsetting capital gains is limited to \$3,000.**

Adjust your gains and losses for any depreciation differences, **if any**, in the federal and Arkansas amounts using Lines 2, 5 and 10. *

*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

	Per Sch D, Form 1041		Arkansas	
1. Enter federal long-term capital gain or loss reported on Line 16, Schedule D, Form 1041..... 1	0395	00	0400	00
2. Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts..... 2			0405	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2..... 3			0410	00
4. Enter federal net short-term capital loss, if any , reported on Line 7, Schedule D, Form 1041..... 4	0415	00	0420	00
5. Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts..... 5			0425	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5..... 6			0430	00
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3)..... 7a			0435	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount ... 7b			0485	00
8. Arkansas taxable amount. If a gain, multiply Line 7b by 70 percent (.70) , otherwise enter loss..... 8			0440	00
9. Enter federal short-term capital gain, if any , reported on Line 7, Schedule D, Form 1041..... 9	0445	00	0450	00
10. Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts..... 10			0455	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10..... 11			0460	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11, (loss limited to \$3,000) , enter here and on Line 4, Form AR1002F/AR1002NR..... 12			0465	00

Schedule B: Income Distribution (Attach Federal K-1s)

Beneficiaries' share of income: 0470				Number of beneficiaries who received distributions: 0475			
FIRST NAME	MI	LAST NAME	SSN	ADDRESS	ST	ZIP	AMOUNT
0480							00
							00
							00
							00
							00
							00
							00
							00

Mail **TAX DUE** to: State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144
Mail **REFUND** to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000

Mail **AMENDED** to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628
Mail **NO TAX DUE** to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026



STATE OF ARKANSAS NONRESIDENT FIDUCIARY RETURN

For 2014 or fiscal year beginning _____ and ending _____ 20 ____

Name of estate or trust •	FEIN •	Type of entity: <input checked="" type="checkbox"/> 0105 Simple trust <input type="checkbox"/> Complex trust <input type="checkbox"/> ESBT <input type="checkbox"/> Grantor trust <input type="checkbox"/> Charitable trust <input type="checkbox"/> Bankruptcy estate <input type="checkbox"/> Pooled income fund
Name and title of fiduciary or trustee •	Date trust created 0100	
Mailing address •	• 0110 Federal	
City, state and ZIP code •		

<input type="checkbox"/> 0 0115 RN • <input type="checkbox"/> AMENDED RETURN • <input type="checkbox"/> FINAL RETURN		A. ALL INCOME		B. ARKANSAS INCOME		
Income	1. Interest income:.....	1	0120	00	1 0125 00	
	2. Ordinary dividends:.....	2	0130	00	2 0135 00	
	3. Net profit from trade or business: (attach schedule).....	3	0140	00	3 0145 00	
	4. Capital gains: (see instructions).....	4	0150	00	4 0155 00	
	5. Rents, royalties, partnerships, other estates and trusts, etc: (attach schedule).....	5	0160	00	5 0165 00	
	6. Farm income: (attach schedule).....	6	0170	00	6 0175 00	
	7. Other income:.....	7	0180	00	7 0185 00	
	8. TOTAL INCOME: (add Lines 1 through 7).....	8	0190	00	8 0195 00	
Deductions	9. Taxes:.....	9	0200	00	9 0205 00	
	10. Interest:.....	10	0210	00	10 0215 00	
	11. Charitable contributions:.....	11	0220	00	11 0225 00	
	12. Fees: (fiduciary/attorney/accountant/preparer).....	12	0230	00	12 0235 00	
	13. Other deductions:.....	13	0240	00	13 0245 00	
	14. Total deductions: (add Lines 9 through 13).....	14	0250	00	14 0255 00	
	15. Adjusted income before distributions: (subtract Line 14 from Line 8).....	15	0260	00	15 0265 00	
	16. Amounts to be distributed to beneficiaries:.....	16	0270	00	16 0275 00	
17. Adjusted income after distributions: (subtract Line 16 from Line 15).....	17	0280	00	17 0285 00		
18. Standard deduction:.....	18	2000	00			
19. NET TAXABLE INCOME: (subtract Line 18 from Line 17).....	19	0290	00			
Tax and Payments	20. TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line 19, Column A:.....	20			0295 00	
	21. Personal tax credit:.....	21	26	00		
	22. Other state tax credit:.....	22	0300	00		
	23. Business Incentive Tax Credit: (attach AR1000TC).....	23	0305	00		
	24. TOTAL CREDITS: (add Lines 21 through 23).....	24			0310 00	
	25. NET TAX: (subtract Line 24 from Line 20).....	25			0315 00	
	25A. Enter the amount from Line 17, Column B:.....	25A	0315A	00		
	25B. Enter the amount from Line 17, Column A:.....	25B	0315B	00		
	25C. Divide Line 25A by Line 25B and enter decimal here:.....	25C			0315C	
	25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C).....	25D			0315D 00	
	26. Arkansas income tax withheld: (attach AR1099PT and/or 1099R).....	26	0320	00		
	27. Estimated tax paid or credit brought forward from last year:.....	27	0325	00		
	28. Tax paid with extension:.....	28	0330	00		
	29. Payments made with or after the filing of original return: (see instructions).....	29	0335	00		
	30. Total payments: (add Lines 26 through 29).....	30	0340	00		
	31. Overpayments received: (see instructions).....	31	0345	00		
	32. NET PAYMENTS: (subtract Line 31 from Line 30).....	32			0350 00	
	33. Amount of overpayment: (if Line 32 is greater than Line 25D, enter difference).....	33			0355 00	
34. Amount to be applied to 2015 estimated tax:.....	34	0360	00			
35. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33).....	35			0365 00		
36. AMOUNT DUE: (if Line 32 is less than Line 25D, enter difference).....	36			0370 00		
37. Attach Form AR2210 or AR2210A. If required, enter 0380 37A • <input type="checkbox"/> Penalty 37B • 0385 00	37A					
Attach Form AR1002V to your payment. To pay by credit card see instructions.					37C	0390 00

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, the statements are true and complete.

Fiduciary/trustee's signature _____	Date _____
Preparer's signature _____	Date _____
Name _____	ID/SSN • _____
Address _____	City, state, and ZIP _____

 May the Arkansas Revenue Agency discuss this return with the preparer shown above?
☐ Yes ☐ No

OFFICE USE ONLY

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Schedule A: Capital Gains Worksheet (Attach Federal Schedule D)

In Arkansas only 70% of net long term capital gain is taxed. 100% of short term capital gains is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete this worksheet if you have a **NET CAPITAL GAIN OR LOSS** reported on federal Schedule D, federal Form 1041. **The amount of capital loss that may be deducted after offsetting capital gains is limited to \$3,000.**

Adjust your gains and losses for any depreciation differences, **if any**, in the federal and Arkansas amounts using Lines 2, 5 and 10. *

*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

	Per Sch D, Form 1041		Arkansas	
1. Enter federal long-term capital gain or loss reported on Line 16, Schedule D, Form 1041.....1	0395	00	0400	00
2. Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts.....2			0405	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3			0410	00
4. Enter federal net short-term capital loss, if any , reported on Line 7, Schedule D, Form 1041.....4	0415	00	0420	00
5. Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts.....5			0425	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6			0430	00
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3).....7a			0435	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount ... 7b			0485	00
8. Arkansas taxable amount. If a gain, multiply Line 7b by 70 percent (.70) , otherwise enter loss.....8			0440	00
9. Enter federal short-term capital gain, if any , reported on Line 7, Schedule D, Form 1041.....9	0445	00	0450	00
10. Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts.....10			0455	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11			0460	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11, (loss limited to \$3,000) , enter here and on Line 4, Form AR1002F/AR1002NR.....12			0465	00

Schedule B: Income Distribution (Attach Federal K-1s)

Beneficiaries' share of income: 0470				Number of beneficiaries who received distributions: 0475			
FIRST NAME	MI	LAST NAME	SSN	ADDRESS	ST	ZIP	AMOUNT
0480							00
							00
							00
							00
							00
							00
							00
							00

Mail **TAX DUE** to: State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144
Mail **REFUND** to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000

Mail **AMENDED** to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628
Mail **NO TAX DUE** to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026

This form should be used to calculate Net Operating Loss (NOL) amounts to enter on Line 31 or Schedule A, Line C3 on Form AR1100CT.

Name of Corporation: _____ 0100

FEIN: _____ 0105

Tax Year: 0110

Tax Year 1:	0125
Tax Year 2:	0140
Tax Year 3:	0155
Tax Year 4:	0170
Tax Year 5:	0185

NOL Amt: 0115

Claim Amt 1:	0130
Claim Amt 2:	0145
Claim Amt 3:	0160
Claim Amt 4:	0175
Claim Amt 5:	0190
Amt Expired:	0200

Yr Expires: 0120

Balance 1:	0135
Balance 2:	0150
Balance 3:	0165
Balance 4:	0180
Balance 5:	0195

Tax Year: 0205

Tax Year 1:	0220
Tax Year 2:	0235
Tax Year 3:	0250
Tax Year 4:	0265
Tax Year 5:	0280

NOL Amt: 0210

Claim Amt 1:	0225
Claim Amt 2:	0240
Claim Amt 3:	0255
Claim Amt 4:	0270
Claim Amt 5:	0285
Amt Expired:	0295

Yr Expires: 0215

Balance 1:	0230
Balance 2:	0245
Balance 3:	0260
Balance 4:	0275
Balance 5:	0290

Tax Year: 0300

Tax Year 1:	0315
Tax Year 2:	0330
Tax Year 3:	0345
Tax Year 4:	0360
Tax Year 5:	0375

NOL Amt: 0305

Claim Amt 1:	0320
Claim Amt 2:	0335
Claim Amt 3:	0350
Claim Amt 4:	0365
Claim Amt 5:	0380
Amt Expired:	0390

Yr Expires: 0310

Balance 1:	0325
Balance 2:	0340
Balance 3:	0355
Balance 4:	0370
Balance 5:	0385

Tax Year: 0395

Tax Year 1:	0410
Tax Year 2:	0425
Tax Year 3:	0440
Tax Year 4:	0455
Tax Year 5:	0470

NOL Amt: 0400

Claim Amt 1:	0415
Claim Amt 2:	0430
Claim Amt 3:	0445
Claim Amt 4:	0460
Claim Amt 5:	0475
Amt Expired:	0485

Yr Expires: 0405

Balance 1:	0420
Balance 2:	0435
Balance 3:	0450
Balance 4:	0465
Balance 5:	0480

Tax Year: 0490

Tax Year 1:	0505
Tax Year 2:	0520
Tax Year 3:	0535
Tax Year 4:	0550
Tax Year 5:	0565

NOL Amt: 0495

Claim Amt 1:	0510
Claim Amt 2:	0525
Claim Amt 3:	0540
Claim Amt 4:	0555
Claim Amt 5:	0570
Amt Expired:	0580

Yr Expires: 0500

Balance 1:	0515
Balance 2:	0530
Balance 3:	0545
Balance 4:	0560
Balance 5:	0575

Arkansas Schedule K-1

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

Arkansas Department of Finance and Administration Corporation and Individual Income Tax

For calendar year 2014, or tax year beginning _____ and
ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

*Report only Arkansas amounts on this form and
attach applicable Federal K-1 form.*

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

0110

B Name, Address, City, State, Zip Code

0115

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

0120

D Name, Address, City, State, Zip Code

0125

E Shareholder's Percentage of Stock Ownership for

Tax Year 0130 %

F Partner's Share of Profit, Loss, and Capital:

	Beginning		Ending	
Profit	0135	%	0140	%
Loss	0145	%	0150	%
Capital	0155	%	0160	%

G Arkansas Apportionment Percentage:

0165 %

0100

☐ Final K-1

0105

☐ Amended K-1

2014

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income Deductions, Credits, and Other Items

1 Ordinary business income (loss) 0170	12 Section 179 deduction 0230
2 Net rental real estate income (loss) 0175	13 Other Deductions * 0235
3 Other net rental income (loss) 0180	
4 Interest income 0185	
5 Dividends 0190	14 Credits 0240
6 Royalties 0195	
7 Net short-term capital gain (loss) 0200	
8a Net long-term capital gain (loss) 0205	15 Items affecting shareholder basis 0245
8b Unrecaptured Section 1250 gain 0210	
9 Net Section 1231 gain (loss) 0215	16 Other Information * 0250
10 Other Income (loss) * 0220	
11 Guaranteed Payments 0225	17 Tax-Exempt Income and Nondeductible Expenses 0255
	18 Distributions 0260

* If needed, attach statement with additional information

1.

Name:	0895
SSN/FEIN:	0900
Arkansas Form or Schedule:	0925
Ownership Type:	0905
Description:	0910
Tax Year:	0915
1.Amount	92000

2.

Name:	
SSN/FEIN:	
Arkansas Form or Schedule:	
Ownership Type:	
Description:	
Tax Year:	
2.Amount	

3.

Name:	
SSN/FEIN:	
Arkansas Form or Schedule:	
Ownership Type:	
Description:	
Tax Year:	
3.Amount	

4.

Name:	
SSN/FEIN:	
Arkansas Form or Schedule:	
Ownership Type:	
Description:	
Tax Year:	
4.Amount	

5.

Name:	
SSN/FEIN:	
Arkansas Form or Schedule:	
Ownership Type:	
Description:	
Tax Year:	
5.Amount	

6.

Name:	
SSN/FEIN:	
Arkansas Form or Schedule:	
Ownership Type:	
Description:	
Tax Year:	
6.Amount	

7.

Name:	
SSN/FEIN:	
Arkansas Form or Schedule:	
Ownership Type:	
Description:	
Tax Year:	
7.Amount	